

ORIGINAL

**Morningview
Water and Sewer**

Docket No. 060368-WS

Application to Increase Rates and Charges
For a "Class A" Utility
In

Lake County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

For Historical Test Year Ending December 31, 2005
Projected Rate Year Ending December 31, 2007
Year-End Balances and 13-Month Averages

CMP	_____
COM	<u>5</u>
CTR	_____
ECR	<u> </u>
GCL	<u>2</u>
OPC	<u>1</u>
RCA	<u>1</u>
SCR	_____
SGA	_____
SEC	<u>1</u>
OTH	_____

Aqua Utilities Florida, Inc.

DOCUMENT NUMBER - DATE

10959 NOV 30 08

FPSC-COMMISSION CLERK

**Morningview
RATE BASE**

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Schedule of Water Rate Base

Florida Public Service Commission

Morningview
Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Schedule: A-1
 Page: 1 of 1
 Preparer: Robert M. Griffin

Explanation: Provide the calculation of the average Water rate base for the test year, showing all adjustments.
 All non-used and useful items should be reported as Plant Held For Future Use.

(1) Line No. Description	(2) Historical Base Year 2005		(4) Adjusted Average Balance	(5) Intermediate Year 2006		(6) Adjusted Average Balance	(7) Projected Test Year 2007		(8) Adjusted Average Balance	(9) Supporting Schedules
	Average Balance Per Books	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Balance		
1 Utility Plant in Service	0	80,382	80,382	13,141	93,523	22,005	115,528	A-5		
2 Utility Land & Land Rights	0	882	882	0	882	0	882	A-5		
3 Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7		
4 Construction Work in Progress	0	0	0	0	0	0	0			
5 Less: Accumulated Depreciation	0	(31,645)	(31,645)	(2,397)	(34,042)	(2,657)	(36,698)	A-9		
6 Less: CIAC	0	(3,789)	(3,789)	(1,167)	(4,956)	0	(4,956)	A-12		
7 Accumulated Amortization of CIAC	0	2,348	2,348	75	2,423	153	2,576	A-14		
8 Acquisition Adjustments	0	0	0	0	0	0	0			
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0			
10 Less: Advances For Construction		0	0	0	0	0	0	A-16		
11 Working Capital Allowance	0	4,346	4,346	(166)	4,180	1,241	5,420	A-17		
12 Total Rate Base	0	52,523	52,523	9,486	62,010	20,742	82,752			

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Interim [] Final [X]

Historical [] Projected [X]

Schedule: A-3

Page: 2 of 3

Preparer: Robert M. Griffin

Explanation: Provide a detailed description of all adjustments to rate base, with a total for each rate base line item.

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	13,141	4,808	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				
7	(-)NON-USED & USEFUL			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(2,397)	(8,412)	
15				
16	(-)CIAC			A-12
17	New connections	(1,167)	(2,250)	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	75	342	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	(166)	578	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	<u>9,486</u>	<u>(4,933)</u>	

UPIS Water Note:

Replace 30 HP submersible pump. Replacements of distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:

Construct driveway to wastewater treatment plant. Replacements of collection lines, upgrades to lift stations and manholes.

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Interim [] Final [X]

Historical [] Projected [X]

Schedule: A-3

Page: 3 of 3

Preparer: Robert M. Griffin

Explanation: Provide a detailed description of all adjustments to rate base, with a total for each rate base line item.

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	22,005	37,274	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				
7	(-)NON-USED & USEFUL			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(2,657)	(6,855)	
15				
16	(-)CIAC			A-12
17	New connections	0	(1,350)	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	153	371	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	1,241	1,254	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	<u>20,742</u>	<u>30,693</u>	

UPIS Water Note:

Replacements of distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:

Replacements of collection lines, upgrades to lift stations and manholes.

**Schedule of Water and Sewer Plant In Service
Annual Balances Subsequent to Last Established Rate Base**

Florida Public Service Commission

Morningview
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-4
Page: 1 of 2
Preparer: Robert M. Griffin

Explanation: Provide the annual balance of the original cost of Water plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission; or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance	_____	_____
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance	_____	_____
	1995		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance	_____	_____
	1996		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/96 Balance	_____	_____
	1997		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/97 Balance	_____	_____
	1998		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/98 Balance	_____	_____
	1999		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/99 Balance	_____	_____

Schedule of Water and Sewer Plant In Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Morningview
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-4
Page: 2 of 2
Preparer: Robert M. Griffin

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	81,338	171,824
2004			
46	Additions	249	383
47	Retirements	(1,023)	0
48	Adjustments	0	0
49	12/31/04 Balance	80,564	172,207
2005			
50	Additions	4,652	0
51	Retirements	0	0
52	Adjustments	399	376
53	12/31/05 Balance	85,615	172,583
2006			
54	Additions	28,500	37,500
55	Retirements	(546)	(942)
56	Adjustments	1,005	947
57	12/31/06 Balance	114,573	210,088
2007			
58	Additions	4,500	11,000
59	Retirements	(772)	(1,480)
60	Adjustments	493	464
61	12/31/07 Balance	118,794	220,073

Supporting Schedules: A-5, A-6 (pp 2-5)

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Morningview

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Schedule: A-5

Page: 1 of 5

Preparer: Robert M. Griffin

Explanation: Provide the Average Water Plant in Service by Primary Account and the calculation of the Average Non-Used and Useful Plant in Service

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful %	Useful Adjusted	Adjusted Balance	Non-Used & Useful %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	300	0.00%	0	300	0.00%	0	300	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	3,309	0.00%	0	11,001	0.00%	0	28,636	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	2,500	0.00%	0	2,500	0.00%	0	2,500	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	6,411	0.00%	0	6,411	0.00%	0	6,411	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	882	0.00%	0	882	0.00%	0	882	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	822	0.00%	0	822	0.00%	0	822	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	532	0.00%	0	3,458	0.00%	0	3,458	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	57,488	0.00%	0	57,488	0.00%	0	57,488	0.00%	0
27	331.4	Transm. & Distribution Mains	6,624	0.00%	0	7,446	0.00%	0	10,427	0.00%	0
28	333.4	Services	1,097	0.00%	0	1,097	0.00%	0	1,097	0.00%	0
29	334.4	Meters & Meter Installations	1,223	0.00%	0	2,412	0.00%	0	2,725	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	76	0.00%	0	588	0.00%	0	1,663	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>81,264</u>		<u>0</u>	<u>94,405</u>		<u>0</u>	<u>116,410</u>		<u>0</u>
		Total Land and Land Rights	<u>882</u>		<u>0</u>	<u>882</u>		<u>0</u>	<u>882</u>		<u>0</u>

Florida Public Service Commission

Schedule: A-5
Page: 2 of 5
Preparer: Robert M. Griffin

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
Morningview
Docket No. 060368-WS
Test Year Ending 12/31/05
Historical [X] Projected []

Explanation: Provide the month ending Per Books balances for Water Plant in Service by primary account for each month of the Historical Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Morningview

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 3 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water Plant in Service by primary account for each month of the Historical Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	300	300	300	300	300	300	300	300	300	300	300	300	300	300
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	3,309	3,309	3,309	3,309	3,309	3,309	3,309	3,309	3,309	3,309	3,309	3,309	3,309	3,309
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	882	882	882	882	882	882	882	882	882	882	882	882	882	882
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	822	822	822	822	822	822	822	822	822	822	822	822	822	822
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	3,458	3,458	532
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488
27	331.4	Transm. & Distribution Mains	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624
28	333.4	Services	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097
29	334.4	Meters & Meter Installations	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	2,325	1,223
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	37	245	310	399	76
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	80,564	80,564	80,564	80,564	80,564	80,564	80,564	80,564	80,564	80,601	80,809	84,332	85,615	81,264
47		Subtotal Land & Land Rights	882	882	882	882	882	882	882	882	882	882	882	882	882	882

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Morningview
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-5
 Page: 4 of 5
 Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water Plant in Service by primary account for each month of the Intermediate Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	300	300	300	300	300	300	300	300	300	300	300	300	300	300
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	3,309	3,309	3,309	3,309	3,309	3,309	11,642	11,642	11,642	19,975	19,975	19,975	28,308	11,001
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	882	882	882	882	882	882	882	882	882	882	882	882	882	882
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	822	822	822	822	822	822	822	822	822	822	822	822	822	822
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488
27	331.4	Transm. & Distribution Mains	6,624	6,624	6,624	6,624	6,624	6,624	7,515	7,515	7,515	8,406	8,406	8,406	9,297	7,446
28	333.4	Services	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097
29	334.4	Meters & Meter Installations	2,325	2,325	2,325	2,325	2,325	2,325	2,419	2,419	2,419	2,513	2,513	2,513	2,607	2,412
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	399	399	399	433	433	575	600	600	600	600	600	600	1,403	588
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	85,615	85,615	85,615	85,649	85,649	85,791	95,134	95,134	95,134	104,452	104,452	104,452	114,573	94,405
47		Subtotal Land & Land Rights	882	882	882	882	882	882	882	882	882	882	882	882	882	882

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Morningview

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-5

Page: 5 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water Plant in Service by primary account for each month of the Projected Rate Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	300	300	300	300	300	300	300	300	300	300	300	300	300	300
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	28,308	28,308	28,308	28,502	28,502	28,502	28,696	28,696	28,696	28,890	28,890	28,890	29,084	28,636
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	882	882	882	882	882	882	882	882	882	882	882	882	882	882
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	822	822	822	822	822	822	822	822	822	822	822	822	822	822
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488
27	331.4	Transm. & Distribution Mains	9,297	9,297	9,297	9,965	9,965	9,965	10,633	10,633	10,633	11,301	11,301	11,301	11,969	10,427
28	333.4	Services	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097
29	334.4	Meters & Meter Installations	2,607	2,607	2,607	2,677	2,677	2,677	2,747	2,747	2,747	2,817	2,817	2,817	2,887	2,725
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	1,403	1,431	1,468	1,538	1,594	1,639	1,683	1,717	1,748	1,803	1,832	1,860	1,896	1,663
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	114,573	114,601	114,638	115,640	115,696	115,741	116,717	116,751	116,782	117,769	117,798	117,826	118,794	116,410
47		Subtotal Land & Land Rights	882	882	882	882	882	882	882	882	882	882	882	882	882	882

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Morningview

Schedule: A-6

Docket No. 060368-WS

Page: 1 of 5

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

Explanation: Provide the Average Sewer Plant in Service by Primary Account and the calculation of the Average Non-Used and Useful Plant in Service

Line No.	Acct No.	Account Name	(1) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(2) Adjusted Balance	(3) Non-Used %	(4) Useful Adjusted	(5) Adjusted Balance	(6) Non-Used %	(7) Useful Amount	(8) Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	159	0.00%	0	159	0.00%	0	159	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	4,189	0.00%	0	4,189	0.00%	0	4,189	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	3,097	0.00%	0	5,115	0.00%	0	13,354	0.00%	0
10	361.2	Collection Sewers - Gravity	11,399	0.00%	0	11,399	0.00%	0	11,399	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	3,105	0.00%	0	3,105	0.00%	0	3,105	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	45,962	0.00%	0	45,962	0.00%	0	45,962	0.00%	0
21	371.3	Pumping Equipment	70,558	0.00%	0	70,558	0.00%	0	70,558	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	1,140	0.00%	0	1,140	0.00%	0	1,140	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	2,308	0.00%	0	30,328	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	32,598	0.00%	0	32,598	0.00%	0	32,598	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	72	0.00%	0	554	0.00%	0	1,568	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	172,279		0	177,087		0	214,360		0
64		Total Land and Land Rights	1,140		0	1,140		0	1,140		0

Schedule of Sewer Plant In Service By Primary Account
 Test Year Average balance
 Morningview
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6
 Page: 2 of 5
 Preparer: Robert M. Griffin

Explanation: Provide the month ending Per Books balances for Sewer Plant in Service by primary account for each month of the Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Sewer Plant in Service By Primary Account
 Test Year Average balance
 Morningview
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission
 Schedule: A-6
 Page: 3 of 5
 Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Sewer Plant in Service by primary account for each month of the Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	159	159	159	159	159	159	159	159	159	159	159	159	159	159
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097
10	361.2	Collection Sewers - Gravity	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962
21	371.3	Pumping Equipment	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	32,598	32,598	32,598	32,598	32,598	32,598	32,598	32,598	32,598	32,598	32,598	32,598	32,598	32,598
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	35	231	292	376	72
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	172,207	172,207	172,207	172,207	172,207	172,207	172,207	172,207	172,207	172,242	172,438	172,499	172,583	172,279
64		Subtotal Land & Land Rights	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Morningview

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-6

Page: 4 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Sewer Plant in Service by primary account for each month of the Intermediate Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	159	159	159	159	159	159	159	159	159	159	159	159	159	159
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	3,097	3,097	3,097	3,097	3,097	3,097	5,283	5,283	5,283	7,469	7,469	7,469	9,655	5,115
10	361.2	Collection Sewers - Gravity	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962
21	371.3	Pumping Equipment	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	30,000	2,308
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	32,598	32,598	32,598	32,598	32,598	32,598	32,598	32,598	32,598	32,598	32,598	32,598	32,598	32,598
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	376	376	376	408	408	542	566	566	566	566	566	566	1,323	554
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	172,583	172,583	172,583	172,615	172,615	172,749	174,959	174,959	174,959	177,145	177,145	177,145	210,088	177,087
64		Subtotal Land & Land Rights	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140

Schedule of Sewer Plant in Service By Primary Account
 Test Year Average balance
 Morningview
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-6
 Page: 5 of 5
 Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Sewer Plant in Service by primary account for each month of the Projected Rate Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	159	159	159	159	159	159	159	159	159	159	159	159	159	159
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189	4,189
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	9,655	9,655	9,655	11,841	11,841	11,841	14,027	14,027	14,027	16,213	16,213	16,213	18,399	13,354
10	361.2	Collection Sewers - Gravity	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962
21	371.3	Pumping Equipment	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140
25	354.4	Structures & Improvements	30,000	30,000	30,000	30,194	30,194	30,194	30,388	30,388	30,388	30,582	30,582	30,582	30,776	30,328
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	32,598	32,598	32,598	32,598	32,598	32,598	32,598	32,598	32,598	32,598	32,598	32,598	32,598	32,598
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	1,323	1,349	1,384	1,450	1,503	1,545	1,587	1,619	1,648	1,700	1,727	1,754	1,788	1,568
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	210,088	210,114	210,149	212,595	212,648	212,690	215,112	215,144	215,173	217,605	217,632	217,659	220,073	214,360
64		Subtotal Land & Land Rights	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Morningview

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 2 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Per Books balances for Water Accumulated Depreciation by primary account for each month of the Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Morningview

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-9

Page: 3 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water Accumulated Depreciation by primary account for each month of the Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	145	145	146	147	147	148	149	149	150	150	151	152	152	149
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	2,641	2,649	2,658	2,666	2,675	2,683	2,691	2,700	2,708	2,716	2,725	2,733	2,741	2,691
8	305.2	Collect & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	305.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,424	1,431	1,438	1,445	1,451	1,458	1,465	1,472	1,479	1,486	1,493	1,500	1,507	1,465
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	4,471	4,498	4,525	4,551	4,578	4,605	4,632	4,658	4,685	4,712	4,738	4,765	4,792	4,632
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	481	484	487	490	493	496	499	502	506	509	512	515	518	499
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	9	17	2
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	16,527	16,656	16,786	16,915	17,045	17,174	17,304	17,433	17,563	17,692	17,822	17,951	18,081	17,304
27	331.4	Transm. & Distribution Mains	3,933	3,945	3,957	3,969	3,982	3,994	4,006	4,018	4,031	4,043	4,055	4,068	4,080	4,006
28	333.4	Services	718	720	722	725	727	729	731	734	736	738	741	743	745	731
29	334.4	Meters & Meter Installations	135	140	144	149	154	158	163	168	173	177	182	187	196	164
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	1	4	8	14	2
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	30,473	30,668	30,862	31,057	31,251	31,446	31,640	31,835	32,029	32,224	32,422	32,630	32,844	31,645
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Morningview

Page: 4 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Explanation: Provide the month ending Adjusted balances for Water Accumulated Depreciation by primary account for each month of the Intermediate Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	152	153	154	154	155	155	156	157	157	158	159	159	160	156
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	2,741	2,750	2,758	2,766	2,775	2,783	2,814	2,844	2,874	2,926	2,978	3,030	3,104	2,857
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,507	1,514	1,521	1,528	1,535	1,542	1,549	1,556	1,563	1,569	1,576	1,583	1,590	1,549
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	4,792	4,819	4,845	4,872	4,899	4,925	4,952	4,979	5,006	5,032	5,059	5,086	5,112	4,952
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	518	521	524	527	530	534	537	540	543	546	549	552	555	537
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	17	26	35	44	52	61	70	79	88	97	106	115	124	71
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	18,081	18,210	18,340	18,469	18,599	18,728	18,857	18,987	19,116	19,246	19,375	19,505	19,634	18,857
27	331.4	Transm. & Distribution Mains	4,080	4,092	4,104	4,117	4,129	4,142	4,047	4,062	4,076	3,984	4,000	4,016	3,925	4,060
28	333.4	Services	745	747	750	752	754	757	759	761	763	766	768	770	773	759
29	334.4	Meters & Meter Installations	196	206	216	225	235	245	182	192	202	140	150	161	98	188
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	14	19	25	31	37	45	53	62	70	78	87	95	114	56
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	32,844	33,057	33,271	33,485	33,700	33,917	33,976	34,218	34,459	34,542	34,808	35,073	35,191	34,042
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Morningview

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Schedule: A-9

Page: 5 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water Accumulated Depreciation by primary account for each month of the Projected Rate Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	160	160	161	162	162	163	164	164	165	165	166	167	167	164
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	3,104	3,178	3,252	3,270	3,344	3,418	3,437	3,512	3,586	3,606	3,681	3,756	3,776	3,455
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,590	1,597	1,604	1,611	1,618	1,625	1,632	1,639	1,646	1,653	1,660	1,667	1,674	1,632
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	5,112	5,139	5,166	5,193	5,219	5,246	5,273	5,299	5,326	5,353	5,380	5,406	5,433	5,273
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	555	558	562	565	568	571	574	577	580	583	586	590	593	574
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	124	133	142	151	160	169	178	187	196	205	214	223	232	178
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	19,634	19,764	19,893	20,023	20,152	20,282	20,411	20,541	20,670	20,800	20,929	21,059	21,188	20,411
27	331.4	Transm. & Distribution Mains	3,925	3,943	3,961	3,979	3,997	4,015	4,033	4,051	4,069	4,087	4,105	4,123	4,141	3,904
28	333.4	Services	773	775	777	779	782	784	786	789	791	793	795	798	800	786
29	334.4	Meters & Meter Installations	98	109	120	76	87	99	55	66	78	35	46	58	15	73
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	114	134	155	176	198	221	244	268	292	317	343	369	395	248
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	35,191	35,492	35,793	35,904	36,209	36,515	36,630	36,939	37,248	37,367	37,680	37,993	38,115	36,698
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Morningview

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Schedule: A-10

Page: 5 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Sewer Accumulated Depreciation by primary account for each month of the Projected Rate Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	87	87	88	88	88	89	89	89	90	90	90	91	91	89
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	3,164	3,175	3,185	3,196	3,207	3,218	3,229	3,240	3,251	3,262	3,273	3,284	3,295	3,229
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	1,473	1,499	1,526	1,245	1,278	1,311	1,036	1,075	1,114	845	890	935	672	1,146
10	361.2	Collection Sewers - Gravity	726	747	768	789	810	831	852	874	895	916	937	958	979	852
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	2,005	2,012	2,019	2,026	2,032	2,039	2,046	2,053	2,060	2,066	2,073	2,080	2,087	2,046
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	21,476	21,604	21,732	21,859	21,987	22,115	22,242	22,370	22,498	22,625	22,753	22,881	23,009	22,242
21	371.3	Pumping Equipment	68,664	68,991	69,318	69,644	69,971	70,298	70,624	70,624	70,624	70,624	70,624	70,624	70,624	70,097
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	78	156	234	257	336	414	437	517	596	619	699	779	803	456
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	31,607	31,758	31,909	32,060	32,211	32,362	32,513	32,664	32,664	32,664	32,664	32,664	32,664	32,339
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	108	127	146	166	187	208	230	253	276	299	323	348	372	234
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	129,388	130,156	130,925	131,331	132,108	132,885	133,300	133,758	134,066	134,011	134,326	134,642	134,595	132,730
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water and Sewer Contributions in Aid of Construction Florida Public Service Commission
Annual Balances Subsequent to Last Established Rate Base

Morningview
Docket No. 060368-WS
 Projected Test Year Ending 12/31/07

Schedule: A-11
 Page: 1 of 2
 Preparer: Robert M. Griffin

Explanation: Provide the annual balance of Water contributions in aid of construction for all years since either rate base was last established by this Commission; or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Adjustments		
4	12/31/93 Balance	_____	_____
	1994		
5	Additions		
6	Adjustments		
7	12/31/94 Balance	_____	_____
	1995		
8	Additions		
9	Adjustments		
10	12/31/95 Balance	_____	_____
	1996		
11	Additions		
12	Adjustments		
13	12/31/96 Balance	_____	_____
	1997		
14	Additions		
15	Adjustments		
16	12/31/97 Balance	_____	_____
	1998		
17	Additions		
18	Adjustments		
19	12/31/98 Balance	_____	_____
	1999		
20	Additions		
21	Adjustments		
22	12/31/99 Balance	_____	_____

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Morningview
 Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-14
 Page: 5 of 5
 Preparer: Robert M. Griffin

Explanation: Provide the Adjusted monthly and average Accumulated Amortization of CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	(363)	(353)	(343)	(333)	(323)	(313)	(303)	(293)	(283)	(273)	(263)	(253)	(243)	(303)
2	Meter Fees	2,848	2,850	2,851	2,853	2,855	2,856	2,858	2,859	2,861	2,862	2,864	2,865	2,867	2,858
3	Main Extension Charge	10	11	12	13	14	16	17	18	19	20	21	22	23	17
4	Service Installation Fees	3	3	4	4	4	5	5	5	6	6	6	6	7	5
5	Total Cash	2,499	2,512	2,525	2,537	2,550	2,563	2,576	2,589	2,602	2,615	2,628	2,641	2,654	2,576
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	2,499	2,512	2,525	2,537	2,550	2,563	2,576	2,589	2,602	2,615	2,628	2,641	2,654	2,576
SEWER															
Cash															
13	Treatment & Disposal Equipment	5,403	5,432	5,461	5,490	5,519	5,548	5,577	5,606	5,636	5,665	5,694	5,723	5,752	5,577
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	12	14	16	18	20	21	23	25	27	28	30	32	34	23
16	Service Installation Fees	297	299	301	303	306	308	310	312	314	317	319	321	323	310
17	Total Cash	5,712	5,745	5,778	5,811	5,844	5,877	5,910	5,943	5,977	6,010	6,043	6,076	6,109	5,910
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	5,712	5,745	5,778	5,811	5,844	5,877	5,910	5,943	5,977	6,010	6,043	6,076	6,109	5,910

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Projected Test Years Ending 12/31/06 & 12/31/07

Schedule: A-15

Page: 1 of 1

Preparer: Robert M. Griffin

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

<u>Year</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
effective 1/1/06	8.85%	8.85%

Note: AFUDC has not been applied to balances closed to Utility Plant in Service for years prior to 2006. The above rate has been applied to selected qualifying projects beginning January 1, 2006 based on an AFUDC filing with the Florida Public Service Commission dated October 19, 2006. This rate remains in effect until a Corporate Restructuring takes effect based on the company's October 2, 2006 Consolidated Filing. Subsequent AFUDC rate changes will result from future filings with the PSC.

**Schedule of Water and Sewer Advances for Construction
Annual Balances Subsequent to Last Established Rate Base**

Florida Public Service Commission

Morningview
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-16
Page: 1 of 1
Preparer: Robert M. Griffin

Explanation: Provide the annual **book** balance of Water Advances For Construction for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

(1)	(2)	(3)
Line No.	Water Year End Balance	Sewer Year End Balance
Description		

Not Applicable. Advances For Constructuon are not being and have not been collected.

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Explanation: Provide the calculation of working capital using the balance sheet method.

The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Schedule: A-17

Page: 1 of 1

Preparer: Robert M. Griffin

Line No.	(1) Description	(2)	(3)	(4)
		Historical Test Year 2005 Average	Intermediate Year 2006 Average	Projected Rate Year 2007 Average
Balance Sheet Accounts				
For All Systems:				
1	Accounts Rec'd - Customer	1,554,936	1,356,338	1,731,634
2	Allowance for Bad Debts	(193,973)	(28,531)	(35,533)
3	Temporary Investments	27,141	581	(0)
4	Materials & Supplies	9,893	0	0
5	Unbilled Revenues	642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
7	TOTAL CURRENT ASSETS	<u>2,166,818</u>	<u>2,158,355</u>	<u>2,728,017</u>
Less:				
8	Accounts Payable	445,567	646,110	409,615
9	Accrued Taxes	(255,913)	298,129	693,933
10	Accrued Interest	12,822	14,193	17,385
11	Misc. Current & Accrued Liabilities	444,996	395,963	406,834
12	TOTAL CURRENT & ACC. LIABILITIES	<u>647,472</u>	<u>1,354,396</u>	<u>1,527,768</u>
Total Working Capital Balance Sheet				
13	Accounts- All Systems	<u>1,519,346</u>	<u>803,960</u>	<u>1,200,249</u>
Allocation for this System: Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc..				
14	Allocation Percentage - Water	0.094%	0.094%	0.094%
15	Assets Allocated - Water (line 7 x line 14)	2,046	2,038	2,576
16	Liabilities Allocated - Water (line 12 x line 14)	611	1,279	1,442
17	Allocation Percentage - Sewer	0.089%	0.089%	0.089%
18	Assets Allocated - Sewer (line 7 x line 17)	1,929	1,921	2,428
19	Liabilities Allocated - Sewer (line 12 x line 17)	576	1,206	1,360
Direct Assignment of CWC Accounts:				
Deferred Rate Case Expense				
20	Water	285	926	2,055
21	Sewer	269	873	1,938
Other Regulatory Assets				
22	Water	2,626	2,495	2,232
23	Sewer	2,018	1,917	1,715
Other Deferred Debits				
24	Water	0	0	0
25	Sewer	0	712	750
Total Balance Sheet CWC-this system				
26	Water (Lines 15-16+20+22+24)	<u>4,346</u>	<u>4,180</u>	<u>5,420</u>
27	Sewer (Lines 18-19+21+23+25)	<u>3,639</u>	<u>4,218</u>	<u>5,471</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Test Year Ended: 2005
 Historical [X] Projected []

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
 Page: 1 of 3
 Preparer: Robert M. Griffin

Line No.	(1) ASSETS	(2) 12/31/04	(3) 1/31/05	(4) 2/28/05	(5) 3/31/05	(6) 4/30/05	(7) 5/31/05	(8) 6/30/05	(9) 7/31/05	(10) 8/31/05	(11) 9/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1	Utility Plant	72,950,136	72,950,136	72,950,136	71,913,317	72,453,874	72,716,902	72,740,118	72,745,554	72,793,037	72,844,085	72,571,168	72,641,242	74,040,794	72,793,115
2	Construction Work in Progress	1,811,581	1,850,284	2,103,492	3,006,366	2,981,605	3,110,516	4,264,021	4,945,503	5,361,503	5,698,734	6,644,403	8,983,714	10,504,854	4,712,798
3	Utility Plant Acquisition	(11,572)	(11,621)	(11,584)	(11,547)	(11,510)	(11,473)	(11,436)	(11,399)	(11,362)	(11,325)	(11,288)	(11,251)	(1,056,914)	(91,868)
4	GROSS UTILITY PLANT	74,750,145	74,788,799	75,042,044	74,908,136	75,423,969	75,815,946	76,992,703	77,679,658	78,143,178	78,531,494	79,204,283	81,613,704	83,488,534	77,414,046
5	Less: Accumulated Depreciation	(24,978,029)	(25,173,813)	(25,375,464)	(25,483,914)	(25,642,253)	(25,801,460)	(26,152,719)	(26,360,444)	(26,541,969)	(26,748,897)	(26,437,500)	(26,644,929)	(27,117,048)	(26,035,264)
6	NET UTILITY PLANT	49,772,116	49,614,986	49,666,580	49,424,222	49,781,716	50,014,486	50,839,985	51,319,214	51,601,209	51,782,597	52,766,783	54,968,775	56,371,486	51,378,781
7	OTHER PHYSICAL PROPERTY	2,007,361	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,566
8	Cash	3,477	3,477	3,477	0	0	0	(24)	0	0	0	0	0	0	801
9	Accounts Receivable Customer	1,815,677	1,614,863	1,784,975	1,576,855	1,818,013	1,773,654	1,673,614	1,605,553	1,482,366	1,495,775	1,196,584	1,168,243	1,208,001	1,554,936
10	Allowance for Bad Debts	(319,546)	(229,818)	(237,436)	(268,058)	(280,819)	(282,063)	(271,710)	(248,014)	(240,092)	(42,343)	(38,808)	(27,757)	(35,188)	(193,973)
11	Accounts Receivable Other	3,956	2,150	2,150	2,150	1,000	1,000	1,000	1,000	1,000	4,741	1,659	10,151	17,983	3,842
12	Materials & Supplies	14,693	14,693	14,693	14,693	14,693	14,693	14,693	12,881	12,881	0	0	0	0	9,893
13	Temporary Investments	51,742	56,812	47,883	30,215	30,215	30,215	22,661	22,661	15,107	15,107	15,107	7,554	7,554	27,141
14	Unbilled Revenue	655,756	671,431	665,719	632,217	666,946	658,976	636,726	636,726	636,726	632,224	623,159	640,757	596,599	642,613
15	Prepayments	111,578	124,542	111,290	126,641	127,376	132,007	105,322	114,345	160,330	125,120	136,081	131,107	134,962	126,208
16	TOTAL CURRENT ASSETS	2,337,334	2,258,151	2,392,752	2,114,714	2,377,424	2,328,482	2,182,282	2,145,152	2,068,319	2,230,625	1,933,783	1,930,054	1,929,910	2,171,460
17	Prelim Survey & Investigation Chgs	4,240	4,240	4,240	16,045	18,325	18,325	15,100	18,275	20,205	18,595	18,595	18,595	18,595	14,875
18	Deferred Rate Case Expense	254,016	247,871	267,224	299,338	335,456	401,769	410,728	432,807	447,113	470,506	489,534	498,134	520,603	390,392
19	Regulatory Assets	1,959,931	1,924,301	1,888,671	1,853,041	1,817,411	1,781,781	1,746,151	1,695,602	1,670,504	1,645,407	1,620,309	1,595,211	1,570,114	1,751,418
20	Other Deferred Debits	169,174	165,945	175,864	181,223	194,537	193,495	195,247	222,430	189,991	367,569	356,460	306,152	302,077	232,320
21	RWIP	0	0	0	0	0	(13,780)	(13,780)	(13,780)	(15,280)	(21,630)	(21,630)	(21,630)	(8,430)	(9,995)
22															
23															
24	TOTAL DEFERRED DEBITS	2,387,360	2,342,357	2,335,998	2,349,647	2,365,728	2,361,590	2,353,446	2,355,334	2,312,533	2,480,447	2,463,268	2,396,461	2,402,958	2,379,010
25	TOTAL ASSETS	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Test Year Ended: 2006
 Historical [] Projected [X]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
 Page: 2 of 3
 Preparer: Robert M. Griffin

Line No.	(1) ASSETS	(2) Prior Year 12/31/05	(3) 1/31/06	(4) 2/28/06	(5) 3/31/06	(6) 4/30/06	(7) 5/31/06	(8) 6/30/06	(9) 7/31/06	(10) 8/31/06	(11) 9/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year Enc 12/31/06	(15) Average Balance
1	Utility Plant	74,040,794	74,655,534	74,893,273	75,399,796	75,436,181	77,417,336	77,249,303	76,976,721	76,950,257	77,272,592	77,282,592	78,012,592	90,892,592	77,421,505
2	Construction Work in Progress	10,504,654	10,311,539	11,141,392	12,394,416	13,848,877	13,446,934	13,706,283	14,892,529	15,815,014	16,576,655	16,576,655	16,576,655	9,576,655	13,489,866
3	Utility Plant Acquisition	(1,056,914)	(1,052,167)	(1,047,420)	(2,491,666)	(2,472,276)	(2,452,887)	(2,433,498)	(2,414,109)	(2,394,720)	(2,375,331)	(2,355,942)	(2,336,553)	(2,317,164)	(2,092,357)
4	GROSS UTILITY PLANT	83,488,534	83,914,906	84,987,246	85,302,546	86,812,782	88,411,384	88,522,088	89,455,141	90,370,551	91,473,916	91,503,305	92,252,694	98,152,083	88,819,014
5	Less: Accumulated Depreciation	(27,117,048)	(27,337,985)	(27,565,528)	(28,735,457)	(28,979,537)	(29,280,240)	(29,182,911)	(29,149,185)	(29,329,139)	(29,809,589)	(30,034,997)	(30,262,533)	(29,727,637)	(28,962,445)
6	NET UTILITY PLANT	56,371,486	56,576,921	57,421,717	56,567,089	57,833,245	59,131,143	59,339,177	60,305,956	61,041,412	61,664,327	61,468,309	61,990,161	68,424,447	59,856,569
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	0	0	0	(25,297)	(19,291)	(12,445)	(14,829)	46,112	101,862	40,714	25,000	25,000	25,000	14,756
9	Accounts Receivable Customer	1,208,001	1,353,476	1,404,317	1,259,539	1,528,336	1,316,267	1,387,814	1,311,640	1,209,048	1,396,400	1,419,184	1,419,184	1,419,184	1,356,338
10	Allowance for Bad Debts	(35,188)	(34,469)	(23,650)	(19,487)	(21,808)	(27,403)	(26,754)	(31,854)	(30,098)	(32,831)	(29,122)	(29,122)	(29,122)	(28,531)
11	Accounts Receivable Other	17,983	27,047	10,905	20,871	13,169	20,176	10,842	12,216	17,103	17,707	0	0	0	12,925
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	7,554	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	581
14	Unbilled Revenue	596,599	684,821	689,920	686,114	752,018	710,160	707,524	678,101	658,971	690,529	730,982	730,982	730,982	695,977
15	Prepayments	134,962	113,059	108,716	112,645	106,078	138,213	136,550	143,652	166,987	161,023	140,000	140,000	140,000	133,991
16	TOTAL CURRENT ASSETS	1,929,910	2,143,933	2,190,207	2,034,384	2,358,501	2,144,968	2,201,147	2,159,867	2,123,873	2,273,542	2,286,044	2,286,044	2,286,044	2,186,036
17	Prelim Survey & Investigation Chgs	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	0	0	0	14,304
18	Deferred Rate Case Expense	520,603	542,441	551,416	562,099	578,182	602,932	631,379	786,460	835,947	878,906	973,333	1,142,760	1,262,187	759,127
19	Regulatory Assets	1,570,114	1,545,016	1,519,918	2,231,106	2,194,560	2,158,015	2,121,469	2,084,923	2,048,377	2,011,831	1,975,285	1,938,739	1,902,193	1,946,273
20	Other Deferred Debits	302,077	327,468	309,455	298,726	289,362	294,932	293,460	304,833	328,477	395,097	354,757	314,417	274,077	314,395
21	RWIP	(8,430)	(13,630)	(13,630)	(13,630)	(13,630)	0	0	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	0	(5,419)
22															
23															
24	TOTAL DEFERRED DEBITS	2,402,958	2,419,890	2,385,755	3,096,896	3,067,070	3,074,474	3,064,903	3,193,311	3,229,896	3,302,929	3,301,876	3,394,417	3,438,458	3,028,679
25	TOTAL ASSETS	62,704,354	63,140,744	63,997,679	63,698,369	65,258,816	66,350,585	66,605,226	67,659,134	68,395,181	69,240,798	69,056,228	69,670,622	76,148,948	67,071,284

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Test Year Ended: 2007
 Historical [] Projected [X]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
 Page: 3 of 3
 Preparer: Robert M. Griffin

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ASSETS	Prior Year 12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	Test Year Enc 12/31/07	Average Balance
1	Utility Plant	90,892,592	94,922,592	94,962,592	95,857,592	95,952,592	96,027,592	97,917,592	97,957,592	98,477,592	99,412,592	99,442,592	99,472,592	100,342,592	97,049,130
2	Construction Work in Progress	9,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,884,347
3	Utility Plant Acquisition	(2,317,164)	(2,297,775)	(2,278,386)	(2,258,997)	(2,239,608)	(2,220,219)	(2,200,830)	(2,181,441)	(2,162,052)	(2,142,663)	(2,123,274)	(2,103,885)	(2,084,496)	(2,200,830)
4	GROSS UTILITY PLANT	98,152,083	98,201,472	98,260,861	99,175,250	99,289,639	99,384,028	101,293,417	101,352,806	101,892,195	102,846,584	102,895,973	102,945,362	103,834,751	100,732,648
5	Less: Accumulated Depreciation	(29,727,637)	(30,004,494)	(30,281,468)	(30,456,053)	(30,730,915)	(31,010,995)	(31,136,588)	(31,422,298)	(31,699,524)	(31,874,478)	(32,164,519)	(32,454,647)	(32,642,313)	(31,200,456)
6	NET UTILITY PLANT	68,424,447	68,196,978	67,979,393	68,719,197	68,558,725	68,373,033	70,156,829	69,930,508	70,192,671	70,972,107	70,731,455	70,490,715	71,192,439	69,532,192
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	25,000	16,667	8,333	0	0	0	0	0	0	0	0	0	0	3,846
9	Accounts Receivable Customer	1,419,184	1,573,747	1,739,494	1,720,055	1,881,243	1,826,816	1,799,594	1,716,980	1,701,794	1,758,198	1,785,877	1,791,085	1,797,171	1,731,634
10	Allowance for Bad Debts	(29,122)	(32,293)	(35,694)	(35,296)	(38,603)	(37,486)	(36,928)	(35,232)	(34,921)	(36,078)	(36,646)	(36,753)	(36,878)	(35,533)
11	Accounts Receivable Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
14	Unbilled Revenue	730,982	810,593	895,965	885,953	968,976	940,942	926,921	884,369	876,547	905,599	919,856	922,538	925,673	891,916
15	Prepayments	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
16	TOTAL CURRENT ASSETS	2,286,044	2,508,714	2,748,097	2,710,712	2,951,615	2,870,271	2,829,586	2,706,116	2,683,420	2,767,718	2,809,086	2,816,869	2,825,965	2,731,863
17	Prelim Survey & Investigation Chgs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Deferred Rate Case Expense	1,262,187	1,337,344	1,393,229	1,424,114	1,455,000	1,485,885	1,516,770	1,547,656	1,578,541	1,566,980	1,522,866	1,478,751	1,434,636	1,461,843
19	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,555	1,756,010	1,719,464	1,682,918	1,646,372	1,609,826	1,573,280	1,536,734	1,500,188	1,463,642	1,682,918
20	Other Deferred Debits	274,077	271,744	269,410	267,077	264,744	262,410	260,077	257,744	255,410	253,077	250,744	248,410	246,077	260,077
21	RWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22															
23															
24	TOTAL DEFERRED DEBITS	3,438,458	3,474,735	3,491,741	3,483,747	3,475,753	3,467,759	3,459,765	3,451,771	3,443,777	3,393,337	3,310,343	3,227,349	3,144,355	3,404,838
25	TOTAL ASSETS	76,148,948	76,180,426	76,219,230	76,913,656	76,986,093	76,711,063	78,446,180	78,088,395	78,319,868	79,133,162	78,850,884	78,534,934	79,162,759	77,668,892

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Test Year Ended: 2005
 Historical [X] Projected []

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
 Page: 1 of 3
 Preparer: Robert M. Griffin

Line No.	(1) Liabilities	(2) Prior Year 12/31/04	(3) 1/31/05	(4) 2/28/05	(5) 3/31/05	(6) 4/30/05	(7) 5/31/05	(8) 6/30/05	(9) 7/31/05	(10) 8/31/05	(11) 9/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital											3,396,411	3,396,411	6,927,553	1,055,413
4	Retained Earnings	(14,801,624)	(14,709,858)	(14,656,402)	(14,638,887)	(14,483,792)	(14,438,060)	(14,466,151)	(14,473,470)	(14,667,845)	(14,568,454)	(14,570,913)	(14,659,171)	(14,614,037)	(14,596,051)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	37,923,118	38,014,884	38,068,340	38,085,855	38,240,950	38,286,681	38,258,591	38,251,271	38,056,897	38,156,288	41,550,240	41,461,982	45,038,257	39,184,104
7	TOTAL LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Accounts Payable	1,003,999	55,136	212,005	175,410	141,251	150,167	168,509	77,068	77,898	285,925	689,364	1,288,015	1,467,620	445,567
9	Accts & Int. Payable-Assoc Cos	1,195,311	1,816,001	1,504,799	1,263,685	1,760,535	1,539,120	2,401,733	3,002,592	3,312,695	3,197,336	(3,739)	2,211,744	0	1,784,755
10	Customer Deposits	566,194	563,075	567,855	575,841	583,474	589,151	579,781	581,790	589,578	591,713	599,513	604,418	625,567	585,996
11	Accrued Taxes	(574,975)	(605,149)	(419,810)	(278,010)	(212,845)	(93,342)	(32,296)	(123,716)	(128,804)	24,563	73,838	(631,904)	(324,416)	(255,913)
12	Accrued Interest	15,804	12,270	13,697	11,141	5,265	7,110	9,152	11,343	12,658	14,736	16,924	19,202	17,385	12,822
13	Accrued Dividends	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Misc. Current & Accrued Liabilities	605,374	616,560	694,676	295,474	287,816	301,124	326,905	418,091	479,975	374,101	394,465	468,901	521,482	444,996
15	TOTAL CURRENT & ACC LIABILITIES	2,811,707	2,457,893	2,573,223	2,043,541	2,565,496	2,493,331	3,453,784	3,967,169	4,344,001	4,488,373	1,770,365	3,960,377	2,307,638	3,018,223
16	Other Deferred Credits & Oper. Reserves	14,300	14,300	14,300	14,300	14,300	14,300	0	0	0	0	0	0	0	6,600
17	Contributions in Aid of Construction	24,893,071	24,913,354	24,974,314	25,018,316	25,018,316	25,285,204	25,329,684	25,331,370	25,375,013	25,706,598	25,769,915	25,863,472	26,035,036	25,347,205
18	Less: Accum Amort of CIAC	(9,474,261)	(9,521,175)	(9,571,083)	(9,609,666)	(9,650,430)	(9,691,195)	(10,002,582)	(10,066,347)	(10,130,086)	(10,193,825)	(10,262,923)	(10,326,776)	(10,525,056)	(9,925,031)
19	Accumulated Deferred Income Taxes	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	298,717
20	Total CIAC & Def Taxes	15,755,047	15,728,416	15,739,467	15,744,886	15,704,122	15,930,246	15,663,338	15,601,260	15,581,164	15,849,010	15,843,229	15,872,932	15,358,459	15,720,890
21	TOTAL EQUITY CAPITAL & LIABILITIES	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Test Year Ended 2006
 Historical [] Projected [X]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
 Page: 2 of 3
 Preparer: Robert M. Griffin

Line No.	(1) Liabilities	(2) Prior Year 12/31/05	(3) 1/31/06	(4) 2/28/06	(5) 3/31/06	(6) 4/30/06	(7) 5/31/06	(8) 6/30/06	(9) 7/31/06	(10) 8/31/06	(11) 9/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital	6,927,553	6,931,392	8,171,620	8,996,527	8,352,772	9,347,932	10,155,891	11,158,353	11,971,525	11,677,611	(8,243,785)	(7,013,863)	(4,849,688)	5,660,295
4	Retained Earnings	(14,614,037)	(14,434,244)	(14,317,005)	(14,220,746)	(14,086,928)	(14,081,027)	(14,002,606)	(13,999,732)	(13,996,858)	(13,993,984)	(13,920,854)	(13,847,723)	(13,774,593)	(14,099,257)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	45,038,257	45,221,891	46,579,358	47,500,523	46,990,586	47,991,646	48,878,027	49,883,363	50,699,409	50,408,369	30,560,103	31,863,156	34,100,461	44,285,781
7	TOTAL LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0	20,163,348	20,163,348	22,733,641	4,850,795
8	Accounts Payable	1,467,620	588,143	352,026	361,616	632,190	803,444	397,975	782,029	741,362	698,018	525,000	525,000	525,000	646,110
9	Accts & Int. Payable-Assoc Cos	0	1,236,389	822,812	(662,984)	990,233	803,106	898,341	724,883	705,606	996,372	750,000	750,000	750,000	674,212
10	Customer Deposits	625,567	632,356	629,657	624,200	626,598	634,358	623,482	600,000	600,000	600,000	600,000	600,000	600,000	615,094
11	Accrued Taxes	(324,416)	(327,377)	(147,644)	(38,433)	124,128	233,054	155,389	42,070	168,641	938,167	958,212	312,212	1,781,680	298,129
12	Accrued Interest	17,385	13,635	13,056	12,566	5,686	7,730	10,144	17,385	17,385	17,385	17,385	17,385	17,385	14,193
13	Accrued Dividends														0
14	Misc. Current & Accrued Liabilities	521,482	450,083	476,753	336,125	357,110	403,902	376,263	420,862	351,297	344,148	321,500	356,500	431,500	395,963
15	TOTAL CURRENT & ACC LIABILITIES	2,307,638	2,593,229	2,146,660	633,089	2,735,945	2,885,595	2,461,594	2,587,229	2,584,291	3,594,090	3,172,097	2,561,097	4,105,565	2,643,701
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	26,035,036	26,065,848	26,094,056	26,483,709	26,522,798	26,552,878	26,421,227	26,509,977	26,601,147	26,462,949	26,462,949	26,462,949	26,612,949	26,406,806
18	Less: Accum Amort of CIAC	(10,525,056)	(10,588,703)	(10,670,874)	(10,767,430)	(10,838,993)	(10,928,013)	(11,004,101)	(11,081,163)	(11,158,225)	(11,235,884)	(11,348,462)	(11,432,899)	(11,517,815)	(11,007,509)
19	Accumulated Deferred Income Taxes	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	1,757,224	(4,694)
20	Total CIAC & Def Taxes	15,358,459	15,325,624	15,271,661	15,564,758	15,532,284	15,473,344	15,265,605	15,188,543	15,111,481	15,238,339	15,160,680	15,083,022	15,209,283	15,291,006
21	TOTAL EQUITY CAPITAL & LIABILITIES	62,704,354	63,140,744	63,997,679	63,698,369	65,258,815	66,350,585	66,605,227	67,659,135	68,395,181	69,240,798	69,056,228	69,670,621	76,148,948	67,071,283

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Utilities Florida, Inc.

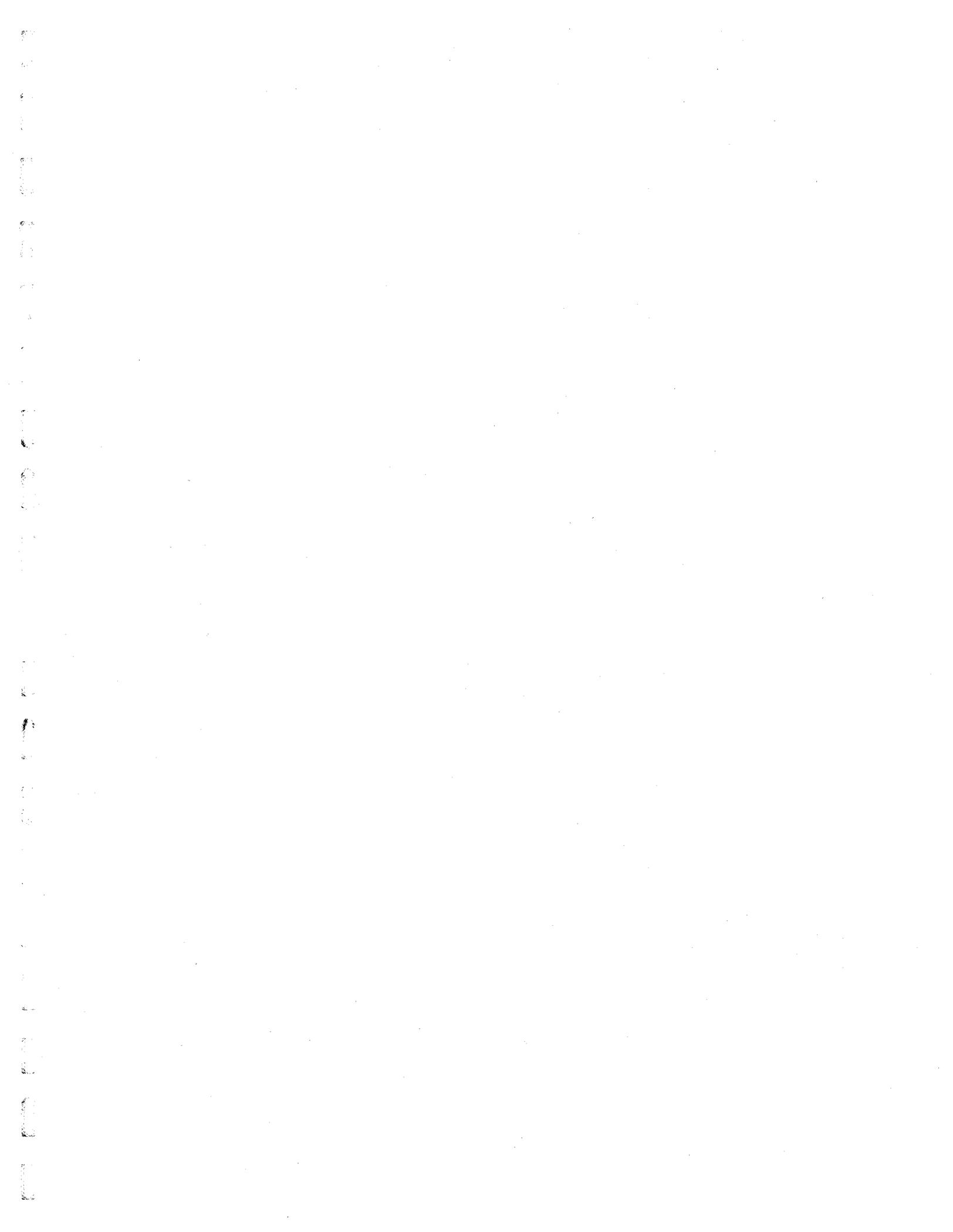
Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Test Year Ended 2007
 Historical [] Projected [X]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
 Page: 3 of 3
 Preparer: Robert M. Griffin

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year End 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital	(4,849,688)	(4,978,068)	(5,301,355)	(5,213,296)	(5,196,875)	(5,855,930)	(4,968,251)	(5,471,716)	(5,529,259)	(5,257,893)	(5,762,795)	(5,662,552)	(3,136,939)	(5,168,047)
4	Retained Earnings	(13,774,593)	(13,574,593)	(13,374,593)	(13,174,593)	(12,974,593)	(12,774,593)	(12,574,593)	(12,374,593)	(12,174,593)	(11,974,593)	(11,774,593)	(11,574,593)	(13,847,516)	(12,764,817)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	34,100,461	34,172,081	34,048,794	34,336,853	34,553,274	34,094,219	35,181,898	34,878,433	35,020,890	35,492,256	35,187,354	35,487,597	35,740,287	34,791,877
7	TOTAL LONG TERM DEBT	22,733,641	22,733,641	22,733,641	22,891,235	22,891,235	22,891,235	23,454,599	23,454,599	23,454,599	23,661,504	23,661,504	23,661,504	23,826,858	23,234,600
8	Accounts Payable	525,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	409,615
9	Accts & Int. Payable-Assoc Cos	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
10	Customer Deposits	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
11	Accrued Taxes	1,781,680	249,650	451,011	650,567	552,672	755,688	672,753	640,576	871,605	818,952	935,176	352,053	288,750	693,933
12	Accrued Interest	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385
13	Accrued Dividends														0
14	Misc. Current & Accrued Liabilities	431,500	472,587	500,591	352,931	374,965	424,097	395,076	441,905	368,862	361,355	337,575	374,325	453,075	406,834
15	TOTAL CURRENT & ACC LIABILITIES	4,105,565	2,489,622	2,718,986	2,770,883	2,695,022	2,947,169	2,835,214	2,849,866	3,007,852	2,947,693	3,040,136	2,493,763	2,509,210	2,877,768
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	26,612,949	26,612,949	26,612,949	26,877,949	26,877,949	26,877,949	27,142,949	27,142,949	27,142,949	27,407,949	27,407,949	27,407,949	27,672,949	27,061,411
18	Less: Accum Amort of CIAC	(11,517,815)	(11,602,976)	(11,688,138)	(11,774,147)	(11,860,157)	(11,946,166)	(12,033,024)	(12,119,881)	(12,206,738)	(12,294,444)	(12,382,149)	(12,469,855)	(12,558,408)	(12,034,915)
19	Accumulated Deferred Income Taxes	1,757,224	1,775,110	1,792,997	1,810,884	1,828,770	1,846,657	1,864,543	1,882,430	1,900,317	1,918,203	1,936,090	1,953,976	1,971,863	1,864,543
20	Total CIAC & Def Taxes	15,209,283	16,785,083	16,717,808	16,914,685	16,846,562	16,778,440	16,974,469	16,905,498	16,836,527	17,031,708	16,961,889	16,892,070	17,086,404	16,764,648
23	TOTAL EQUITY CAPITAL & LIABILITIES	76,148,946	76,180,426	76,219,230	76,913,656	76,986,093	76,711,063	78,446,180	78,088,395	78,319,868	79,133,162	78,850,884	78,534,934	79,162,759	77,668,892



**Morningview
NET OPERATING INCOME**

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Schedule of Water Net Operating Income

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007

Schedule: B-1
Page: 1 of 1
Preparer: Jack Schreyer

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Per Books 2005	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2005	(5) Adjustments 2005-06	(6) Adjusted Intermd. Yr 2006	(7) Adjustments 2006-07	(8) Adjusted Rate Year 2007	(9) Requested Revenue Adjustment	(10) Requested Annual Revenues	(11) Supporting Schedules
1	OPERATING REVENUES	16,951	48	16,998	858	17,856	0	17,856	19,486	37,342	B-4
2	Operation & Maintenance	14,580	285	14,865	990	15,855	3,806	19,661	288	19,949	B-5
3	Depreciation, net of CIAC Amort.,U&U	0	2,371	2,371	372	2,742	799	3,541	0	3,541	B-13
4	Amortization	0	0	0	263	263	0	263	0	263	B-3
5	Taxes Other Than Income	2,359	0	2,359	(78)	2,282	561	2,843	877	3,720	B-15
6	Provision for Income Taxes	4	(992)	(987)	(651)	(1,638)	(2,169)	(3,807)	6,863	3,056	C-1
7	OPERATING EXPENSES	16,944	1,664	18,607	896	19,504	2,997	22,501	8,027	30,528	
8	NET OPERATING INCOME	7	(1,616)	(1,609)	(39)	(1,648)	(2,997)	(4,645)	11,459	6,814	
9	RATE BASE	0	52,523	52,523	9,486	62,010	20,742	82,752		82,752	A-1
10	RATE OF RETURN			-3.06%						8.23%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: B-2

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Per Books 2005	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2005	(5) Adjustments 2005-06	(6) Adjusted Intermd. Yr 2006	(7) Adjustments 2006-07	(8) Adjusted Rate Year 2007	(9) Requested Revenue Adjustment	(10) Requested Annual Revenues	(11) Supporting Schedules
1	OPERATING REVENUES	20,121	1,282	21,402	892	22,294	0	22,294	32,088	54,382	B-4
2	Operation & Maintenance	26,276	276	26,552	570	27,123	4,539	31,662	474	32,136	B-6
3	Depreciation, net of CIAC Amort.,U&U	0	8,566	8,566	(496)	8,070	(1,780)	6,290	0	6,290	B-14
4	Amortization	0	0	0	202	202	0	202	0	202	B-3
5	Taxes Other Than Income	3,723	0	3,723	(181)	3,542	807	4,349	1,444	5,793	B-15
6	Provision for Income Taxes	(3,866)	(2,843)	(6,709)	20	(6,689)	(1,652)	(8,340)	11,425	3,085	C-1
7	OPERATING EXPENSES	26,133	6,000	32,132	115	32,248	1,915	34,163	13,343	47,505	
8	NET OPERATING INCOME	(6,012)	(4,718)	(10,730)	776	(9,954)	(1,915)	(11,869)	18,746	6,877	
9	RATE BASE	0	57,620	57,620	(4,933)	52,687	30,693	83,380		83,380	A-2
10	RATE OF RETURN			-18.62%						8.25%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005

Schedule: B-3
 Page: 1 of 5
 Preparer: Jack Schreyer

Historical [X] Projected []

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2005				
1	A. REVENUES			E-2
2	To reconcile booked revenues with billing analysis	48	1,282	
3	TOTAL	48	1,282	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Materials & Supplies	0	0	
7	Contractual Services - Legal	42	41	
8	Contractual Services - Other	0	0	
9	Transportation Expenses	29	28	
10	Bad Debt Expense	153	149	
11	Miscellaneous Expense	60	58	
12	TOTAL	285	276	
13				
14	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
15	UPIS depreciation expense adjusted for PSC approved UPIS balances and PSC lives	2,370	8,877	
16	CIAC amortization adjusted for PSC approved balances and rates based on PSC UPIS lives	0	(311)	
17	TOTAL	2,371	8,566	
18				
19	D. AMORTIZATION			
20	-	0	0	
21	-	0	0	
22	TOTAL	0	0	
23				
24	E. TAXES OTHER THAN INCOME TAX			B-15
25	1. Payroll tax adjustment	0	0	
26	2. Property Tax adjustment for Future Use plant	0	0	
27	TOTAL	0	0	
28				
29	F. INCOME TAXES			
30	1. Income tax impact of the adjustments to per book income	(992)	(2,843)	C-1
31	TOTAL	(992)	(2,843)	
32				
33	TOTAL INCOME ADJUSTMENTS	1,711	7,281	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [] Projected [X]

Schedule: B-3

Page: 2 of 5

Preparer: Jack Schreyer

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	(1) Description	(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2006				
1	A. REVENUES			E-2, E-13
2	Customer growth	858	892	
3	TOTAL	858	892	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	Adjustment for open positions (668)	(1,323)	
7	Salaries & Wages - Officers, Exec.	Adjustment for open positions 2	10	
8	Employee Pensions & Benefits	Adj. for open positions, less capitalized benefits 370	977	
9	Purchased Water / Sewer Treatment	Adj. for usually wet weather, plus increase for growth and inflationary increases (10)	133	
10	Sludge Removal Expense	Adj. for upgraded plants, growth and inflationary increases 0	(712)	
11	Purchased Power	Adj. for increase in cost due to storm damage recover surcharges and fuel charges 80	390	
12	Fuel for Purchased Power	Adj. for increase in cost due to fuel charges (0)	448	
13	Chemicals	Adj. for increase in chlorine costs 14	(743)	
14	Materials & Supplies	Adj. for increase in spending to improvement and repairs that are not capital in nature. (19)	256	
15	Contractual Services - Engineering	Adj. for the cost of CCR's that were previously paid by the corporate office. 7	18	
16	Contractual Services - Accounting	Adj. for the cost of setting up Sarbane-Oxley procedures, along with a reduction of cost for the process of the Annual Reports to the FPSC. (144)	(155)	
17	Contractual Services - Legal	Adj. to account for fees that were previously included in the corporate charges in the past. 454	260	
18	Contractual Services - Mgmt. Fees	Adj. for several items (engineering, legal & acctg) that were previously recorded in Mgmt Fees that are now recorded on the proper lines. (486)	(510)	
19	Contractual Services - Testing	Fluctuation between monthly and tri-annual testing. 816	(124)	
20	Contractual Services - Other	Adj. for changes occurring due to moving the call center from Florida to Cary, NC (208)	877	
21	Rental of Building/Real Prop.	Change in the admin/operations office rent. (1)	(1)	
22	Rental of Equipment	Adj. for fluctuation for the rental of equipment that is volatile from year to year. (0)	114	
23	Transportation Expenses	Adj. for the new procedure that transfers a portion of transportation cost to capital. (287)	(326)	
24	Insurance - Vehicle	Adj. for the new procedure that transfers a portion of transportation cost to capital. (15)	(4)	
25	Insurance - General Liability	Adj. for increase in liability with additional UPIS 33	30	
26	Insurance - Workman's Comp.	Adj. for decrease related to open positions. (19)	(14)	
27	Insurance - Other	Adj. for volatile charges from year to year. (12)	(17)	
28	Advertising Expense	Adj. for additional advertising for open positions and customer notices for NOV's (0)	(0)	
29	Reg. Comm. Exp. - Rate Case Amort.	None 0	0	
30	Reg. Comm. Exp. - Rate Case Other	None 0	0	
31	Bad Debt Expense	Adj. for improved delinquencies 302	63	
32	Miscellaneous Expense	Adj. for various additional expenses (i.e. cellular phones, long distance charges, relocation charges, seminars, travel, and fines. 720	655	
33	Non-recurring 2005 Bonus True-up	11	11	
34	Purchased Power Rate Increase Pass Through	51	258	
35	Non-recurring 2005 Miscellaneous Expense reclassifications	1	1	
36	TOTAL	990	570	
37				
38	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
39	Depreciation expense adjusted for plant additions and retirements	524	(453)	
40	CIAC amortization adjusted for additional contributions	(152)	(44)	
41	TOTAL	372	(496)	
42				

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006 - continued

Historical [] Projected [X]

Schedule: B-3

Page: 3 of 5

Preparer: Jack Schreyer

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	(1) Description	(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
43	D. AMORTIZATION			
44	To record annual amortization of regulatory assets per PSC 2/27/06 Amendatory Order	263	202	
45	-	0	0	
46	TOTAL	263	202	
47				
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	1. RAF on revenue from customer growth and rate index	39	40	
50	2. Payroll tax adjustment	(54)	(108)	
51	3. Property taxes associated with plant additions	(62)	(113)	
52	4. Property Tax adjustment for Future Use plant	0	0	
53	TOTAL	(78)	(181)	
54				
55	F. INCOME TAXES			C-1
56	1. Income tax impact of the adjustments to per book income	(651)	20	
57	TOTAL	(651)	20	
58				
59	TOTAL INCOME ADJUSTMENTS	1,754	1,007	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Morningview
Docket No. 060368-WS
Schedule Year Ended: 12/31/07
Historical [] Projected [X]

Schedule: B-3
Page: 5 of 5
Preparer: Jack Schreyer

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007				
1	NET OPERATING REVENUE			
2	Required Revenue Adjustment	<u>19,486</u>	<u>32,088</u>	
3				
4	OPERATION & MAINTENANCE EXPENSE			
5	Bad Debt Adjustment Due To Proposed Rate Increase	<u>288</u>	<u>474</u>	
6				
7	TAXES OTHER THAN INCOME TAX			
8	RAF on Revenue Adjustment @	4.50% <u>877</u>	<u>1,444</u>	
9				
10	INCOME TAX ADJUSTMENT			
11	Rate Year Revenue at Present Rates	17,856	22,294	
12	Plus Required Revenue Adjustment	<u>19,486</u>	<u>32,088</u>	
13	Rate Year Revenue at Proposed Rates	37,342	54,382	
14				
15	Less Operating Expenses Before Income Taxes	(27,473)	(44,421)	
16	Less Interest Expense	(1,948)	(1,966)	
17	Taxable Income	<u>7,921</u>	<u>7,995</u>	
18	Income Tax at Composite Rate of	38.58% 3,056	3,084	
19	Less Income Tax at Present Rates	3,807	8,340	
20				
21	Income Tax Adjustment	<u>6,863</u>	<u>11,425</u>	

Test Year Operating Revenues

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/05

Schedule: B-4
 Page: 1 of 1
 Preparer: Jack Schreyer

Historical [X] Projected []

Explanation: Complete the following revenue schedule for the historical test year or base year.

(1) WATER			(2)			(3) SEWER			(4)		
Line No.	Account No. and Description	Revenues				Account No. and Description	Revenues				
1	WATER SALES					SEWER SALES					
2	460	Unmetered Water Revenue				521.1	Flat Rate - Residential	721			
3	461.1	Metered - Residential	16,953			521.2	Flat Rate - Commercial				
4	461.2	Metered - Commercial	0			521.3	Flat Rate - Industrial				
5	461.3	Metered - Industrial				521.4	Flat Rate - Public Authorities				
6	461.4	Metered - Public Authorities				521.5	Flat Rate - Multi-Family				
7	461.5	Metered - Multi-Family	0			521.6	Flat Rate - Other				
8	462.1	Public Fire Protection	0			522.1	Measured - Residential	20,682			
9	462.2	Private Fire Protection				522.2	Measured - Commercial	0			
10	464	Other Sales - Public Authorities				522.3	Measured - Industrial				
11	465	Irrigation Customers				522.4	Measured - Public Authorities				
12	466	Sales for Resale				522.5	Measured - Multi-Family	0			
13	467	Interdepartmental Sales				523	Other Sales - Public Authorities				
14	475	Unbilled Revenues	0			524	Revenues From Other Systems				
15						525	Interdepartmental Sales				
16						526	Effluent				
17						527	Unbilled Revenues	0			
18	TOTAL WATER SALES		16,953			TOTAL SEWER SALES		21,402			
19											
20	OTHER WATER REVENUES					OTHER SEWER REVENUES					
21	470	Forfeited Discounts				531	Sale Of Sludge				
22	471	Misc. Service Revenues	45			532	Forfeited Discounts				
23	472	Rents From Water Property				534	Rents From Sewer Property				
24	473	Interdepartmental Rents				535	Interdepartmental Rents				
25	474	Other Water Revenues	0			536	Other Sewer Revenues	0			
26	TOTAL OTHER WATER REVENUES		45			TOTAL OTHER SEWER REVENUES		0			
27											
28	TOTAL WATER OPERATING REVENUES		16,998			TOTAL SEWER OPERATING REVENUES		21,402			

Detail of Operation & Maintenance Expenses By Month - Water
 SUMMARY OF TOTAL ANNUAL UTILITY ADJUSTED WATER O & M

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005, 2006, 2007
 Historical [X] Projected [X]

Schedule: B-5
 Page: 1 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule that shows adjusted O & M expenses.

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted
1	601 Salaries & Wages - Employees	5,635	0	5,635	4,967	(668)	11	4,978	7,062	2,084	11	7,073
2	603 Salaries & Wages - Officers, Exec.	57	0	57	60	2	0	60	37	(23)	0	37
3	604 Employee Pensions & Benefits	1,263	0	1,263	1,632	370	0	1,632	1,941	309	0	1,941
4	610 Purchased Water	495	0	495	485	(10)	0	485	586	101	0	586
5	615 Purchased Power	544	0	544	624	80	51	674	711	37	52	763
6	616 Fuel for Purchased Power	3	0	3	3	(0)	0	3	3	1	0	3
7	618 Chemicals	180	0	180	195	14	0	195	215	20	0	215
8	620 Materials & Supplies	184	0	184	164	(19)	0	164	194	30	0	194
9	631 Contractual Services - Engineering	5	0	5	12	7	0	12	16	4	0	16
10	632 Contractual Services - Accounting	329	0	329	185	(144)	0	185	201	16	0	201
11	633 Contractual Services - Legal	0	42	43	496	454	0	496	500	4	0	500
12	634 Contractual Services - Mgmt. Fees	1,115	0	1,115	629	(486)	0	629	727	98	0	727
13	635 Contractual Services - Testing	1,647	0	1,647	2,463	816	0	2,463	2,489	26	0	2,489
14	636 Contractual Services - Other	2,122	0	2,122	1,914	(208)	0	1,914	1,964	50	267	2,231
15	641 Rental of Building/Real Prop.	32	0	32	32	(1)	0	32	38	7	0	38
16	642 Rental of Equipment	2	0	2	2	(0)	0	2	3	0	0	3
17	650 Transportation Expenses	468	29	498	211	(287)	0	211	265	54	0	265
18	656 Insurance - Vehicle	30	0	30	15	(15)	0	15	16	2	0	16
19	657 Insurance - General Liability	59	0	59	92	33	0	92	95	3	0	95
20	658 Insurance - Workman's Comp.	33	0	33	14	(19)	0	14	14	0	0	14
21	659 Insurance - Other	44	0	44	32	(12)	0	32	34	2	0	34
22	660 Advertising Expense	2	0	2	2	(0)	0	2	2	0	0	2
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	614	614
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	8	153	161	463	302	0	463	294	(168)	0	294
26	675 Miscellaneous Expense	323	60	383	1,103	720	1	1,104	1,332	228	(24)	1,308
27	TOTAL WATER O & M EXPENSES	14,580	285	14,865	15,792	927	63	15,855	18,740	2,885	921	19,661

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-5

Page: 2 of 4

Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year (unadjusted Per Books).

Line No.	(1) Account No. and Name	(2) - (13)												(14) Total Per Books Annual
		2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2005 Dec	
1	601 Salaries & Wages - Employees	563	335	514	364	287	568	460	445	490	451	484	672	5,635
2	603 Salaries & Wages - Officers, Exec.	0	5	12	7	7	9	7	5	9	7	8	(19)	57
3	604 Employee Pensions & Benefits	70	73	91	81	86	113	108	154	163	133	157	34	1,263
4	610 Purchased Water	0	0	109	39	28	57	35	0	71	33	51	72	495
5	615 Purchased Power	42	40	54	39	43	49	33	57	32	63	41	49	544
6	616 Fuel for Purchased Power	0	0	1	0	0	0	0	0	0	0	0	0	3
7	618 Chemicals	53	0	7	24	2	3	2	39	4	2	39	4	180
8	620 Materials & Supplies	1	0	5	2	1	162	2	0	3	2	2	3	184
9	631 Contractual Services - Engineering	0	0	1	0	0	1	0	0	1	0	0	1	5
10	632 Contractual Services - Accounting	0	6	18	10	9	89	63	19	43	19	25	29	329
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634 Contractual Services - Mgmt. Fees	0	55	130	91	98	104	92	93	90	101	133	129	1,115
13	635 Contractual Services - Testing	0	135	106	539	71	6	382	113	75	71	73	75	1,647
14	636 Contractual Services - Other	164	133	240	146	144	87	135	126	158	345	284	160	2,122
15	641 Rental of Building/Real Prop.	0	0	7	3	2	4	2	0	5	2	3	5	32
16	642 Rental of Equipment	0	0	1	0	0	0	0	0	0	0	0	0	2
17	650 Transportation Expenses	0	26	53	37	37	41	46	34	57	46	53	37	468
18	656 Insurance - Vehicle	0	2	4	3	2	3	3	2	3	3	3	3	30
19	657 Insurance - General Liability	0	4	7	5	5	6	5	4	6	5	6	6	59
20	658 Insurance - Workman's Comp.	0	3	3	3	3	3	3	3	3	3	3	3	33
21	659 Insurance - Other	0	3	5	4	4	4	4	3	5	4	4	5	44
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	2
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	0	0	2	1	0	1	1	0	1	1	1	1	8
26	675 Miscellaneous Expense	33	32	44	22	20	26	22	15	28	22	28	31	323
27	TOTAL WATER O & M EXPENSES	926	852	1,412	1,421	852	1,335	1,406	1,112	1,249	1,313	1,401	1,301	14,580

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [] Projected [X]

Schedule: B-5
 Page: 3 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2006 (unadjusted Forecast).

Line No.	Account No. and Name	(1) 2006 Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) 2006 Forecast	(14) Total Forecast Annual
1	601 Salaries & Wages - Employees	317	324	397	625	538	438	220	448	411	437	431	380	4,967	
2	603 Salaries & Wages - Officers, Exec.	9	8	(5)	11	8	8	9	3	3	3	3	0	60	
3	604 Employee Pensions & Benefits	121	132	135	170	159	158	134	127	125	126	125	120	1,632	
4	610 Purchased Water	45	31	37	74	28	37	53	42	41	49	42	4	485	
5	615 Purchased Power	42	54	45	68	206	7	10	41	41	40	39	32	624	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	3	
7	618 Chemicals	3	35	2	5	35	2	48	13	14	14	14	11	195	
8	620 Materials & Supplies	2	1	2	4	50	2	3	21	21	20	20	18	164	
9	631 Contractual Services - Engineering	0	0	0	1	0	0	1	2	2	1	1	1	12	
10	632 Contractual Services - Accounting	11	31	20	24	11	20	22	10	10	10	10	5	185	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	496	496	
12	634 Contractual Services - Mgmt. Fees	83	84	80	91	84	89	52	15	15	18	15	2	629	
13	635 Contractual Services - Testing	73	71	72	1,195	71	72	140	157	161	152	151	147	2,463	
14	636 Contractual Services - Other	149	147	149	162	145	147	160	178	181	172	169	157	1,914	
15	641 Rental of Building/Real Prop.	3	2	2	5	2	2	3	3	3	3	3	0	32	
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	2	
17	650 Transportation Expenses	45	40	40	30	5	9	10	8	7	9	8	1	211	
18	656 Insurance - Vehicle	2	1	2	2	1	2	2	1	1	1	1	0	15	
19	657 Insurance - General Liability	12	12	12	13	12	12	13	1	1	1	1	0	92	
20	658 Insurance - Workman's Comp.	2	2	2	2	2	2	2	0	0	0	0	0	14	
21	659 Insurance - Other	4	4	4	5	4	4	4	1	1	1	1	0	32	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	1	0	1	1	315	1	1	33	28	28	28	27	463	
26	675 Miscellaneous Expense	26	23	24	31	23	16	27	191	196	185	184	177	1,103	
27	TOTAL WATER O & M EXPENSES	951	1,004	1,022	2,517	1,702	1,028	915	1,295	1,262	1,272	1,246	1,579	15,792	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

Schedule: B-5
 Page: 4 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (unadjusted Budget).

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total Budgeted Annual	
1	601 Salaries & Wages - Employees	593	579	585	624	576	585	602	591	589	597	590	551	7,062	
2	603 Salaries & Wages - Officers, Exec.	3	2	3	6	2	3	4	3	3	4	3	0	37	
3	604 Employee Pensions & Benefits	145	157	161	201	188	187	159	152	148	152	150	142	1,941	
4	610 Purchased Water	54	37	45	90	34	45	64	51	49	59	51	5	586	
5	615 Purchased Power	49	62	51	77	236	8	12	45	47	45	43	35	711	
6	616 Fuel for Purchased Power	0	0	0	1	0	0	0	0	0	0	0	0	3	
7	618 Chemicals	3	38	3	6	38	3	52	14	15	16	15	12	215	
8	620 Materials & Supplies	3	2	2	4	60	2	3	24	25	24	23	21	194	
9	631 Contractual Services - Engineering	1	0	0	1	0	0	1	2	2	3	2	2	16	
10	632 Contractual Services - Accounting	12	32	22	27	12	22	24	12	11	11	11	6	201	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	500	500	
12	634 Contractual Services - Mgmt. Fees	96	97	92	106	96	101	60	19	18	21	18	2	727	
13	635 Contractual Services - Testing	74	72	73	1,205	72	73	143	160	163	154	153	149	2,489	
14	636 Contractual Services - Other	153	150	152	168	148	151	165	182	185	177	175	159	1,964	
15	641 Rental of Building/Real Prop.	4	2	3	6	2	3	4	3	3	4	3	0	38	
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	3	
17	650 Transportation Expenses	58	51	51	37	6	10	12	9	9	11	9	1	265	
18	656 Insurance - Vehicle	2	2	2	2	2	2	2	1	1	1	1	0	16	
19	657 Insurance - General Liability	13	12	12	14	12	12	13	2	1	2	2	0	95	
20	658 Insurance - Workman's Comp.	2	2	2	2	2	2	2	0	0	0	0	0	14	
21	659 Insurance - Other	4	4	4	5	4	4	4	1	1	1	1	0	34	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	1	1	1	1	198	1	1	21	18	18	18	17	294	
26	675 Miscellaneous Expense	31	28	29	38	29	20	33	231	235	223	222	213	1,332	
27	TOTAL WATER O & M EXPENSES	1,301	1,330	1,294	2,621	1,717	1,234	1,361	1,524	1,526	1,524	1,492	1,817	18,740	

Detail of Operation & Maintenance Expenses By Month - Sewer
 SUMMARY OF TOTAL ANNUAL UTILITY ADJUSTED SEWER O & M

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005, 2006, 2007
 Historical [X] Projected [X]

Schedule: B-6
 Page: 1 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule that shows adjusted O & M expenses.

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted
1	701 Salaries & Wages - Employees	8,509	0	8,509	7,186	(1,323)	11	7,196	8,354	1,158	11	8,365
2	703 Salaries & Wages - Officers, Exec.	41	0	41	51	10	0	51	32	(18)	0	32
3	704 Employee Pensions & Benefits	2,081	0	2,081	3,058	977	0	3,058	3,540	482	0	3,540
4	710 Purchased Sewage Treatment	128	0	128	262	133	0	262	316	54	0	316
5	711 Sludge Removal Expense	5,144	0	5,144	4,432	(712)	0	4,432	5,291	860	0	5,291
6	715 Purchased Power	2,210	0	2,210	2,600	390	258	2,858	2,997	139	266	3,263
7	716 Fuel for Power Production	1	0	1	449	448	0	449	543	93	0	543
8	718 Chemicals	2,605	0	2,605	1,862	(743)	0	1,862	2,022	160	0	2,022
9	720 Materials & Supplies	94	0	94	350	256	0	350	411	61	0	411
10	731 Contractual Services - Engineering	58	0	58	76	18	0	76	91	15	0	91
11	732 Contractual Services - Accounting	292	0	292	136	(155)	0	136	140	3	0	140
12	733 Contractual Services - Legal	5	41	46	306	260	0	306	370	64	0	370
13	734 Contractual Services - Mgmt. Fees	1,044	0	1,044	534	(510)	0	534	614	80	0	614
14	735 Contractual Services - Testing	1,650	0	1,650	1,526	(124)	0	1,526	1,546	20	0	1,546
15	736 Contractual Services - Other	1,554	0	1,554	2,430	877	0	2,430	2,456	26	259	2,715
16	741 Rental of Building/Real Prop.	24	0	24	23	(1)	0	23	28	5	0	28
17	742 Rental of Equipment	11	0	11	125	114	0	125	151	26	0	151
18	750 Transportation Expenses	422	28	451	125	(326)	0	125	161	36	0	161
19	756 Insurance - Vehicle	26	0	26	22	(4)	0	22	25	3	0	25
20	757 Insurance - General Liability	51	0	51	81	30	0	81	91	9	0	91
21	758 Insurance - Workman's Comp.	39	0	39	25	(14)	0	25	27	2	0	27
22	759 Insurance - Other	38	0	38	21	(17)	0	21	21	0	0	21
23	760 Advertising Expense	0	0	0	0	(0)	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	596	596
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	149	149	211	63	0	211	160	(52)	0	160
27	775 Miscellaneous Expense	247	58	305	960	655	1	961	1,166	205	(23)	1,143
28	TOTAL SEWER O & M EXPENSES	26,276	276	26,552	26,853	301	269	27,123	30,553	3,431	1,108	31,662

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

Schedule: B-6
 Page: 2 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year (unadjusted Per Books).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2005 Dec	Total Annual
1	701 Salaries & Wages - Employees	1,039	501	941	783	696	807	482	710	648	565	527	810	8,509
2	703 Salaries & Wages - Officers, Exec.	0	5	8	6	6	6	6	5	7	6	6	(20)	41
3	704 Employee Pensions & Benefits	97	100	122	110	118	198	188	286	298	240	260	63	2,081
4	710 Purchased Sewage Treatment	0	0	28	10	7	15	9	0	18	9	13	19	128
5	711 Sludge Removal Expense	0	0	565	1,041	526	30	1,105	0	870	655	27	326	5,144
6	715 Purchased Power	194	186	186	174	184	172	151	196	155	204	190	218	2,210
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	1
8	718 Chemicals	26	51	439	612	96	545	89	83	74	118	334	138	2,605
9	720 Materials & Supplies	0	0	6	71	1	3	2	0	4	2	3	4	94
10	731 Contractual Services - Engineering	0	0	1	0	0	0	0	0	0	56	0	0	58
11	732 Contractual Services - Accounting	0	5	13	8	7	82	58	18	38	16	22	25	292
12	733 Contractual Services - Legal	0	0	1	0	0	1	0	0	1	0	1	1	5
13	734 Contractual Services - Mgmt. Fees	0	53	120	87	95	98	86	88	82	94	123	119	1,044
14	735 Contractual Services - Testing	118	132	129	72	121	124	122	336	7	121	241	126	1,650
15	736 Contractual Services - Other	78	161	116	581	88	25	78	66	90	11	162	97	1,554
16	741 Rental of Building/Real Prop.	0	0	5	2	1	3	2	0	3	2	3	4	24
17	742 Rental of Equipment	0	0	3	1	1	1	1	0	2	1	1	2	11
18	750 Transportation Expenses	0	25	46	34	35	37	42	32	51	42	47	32	422
19	756 Insurance - Vehicle	0	2	3	2	2	2	2	2	3	2	2	3	26
20	757 Insurance - General Liability	0	4	6	5	4	5	5	4	5	4	5	5	51
21	758 Insurance - Workman's Comp.	0	3	4	3	3	4	3	3	4	3	4	4	39
22	759 Insurance - Other	0	3	4	3	3	4	3	3	4	3	4	4	38
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27	775 Miscellaneous Expense	33	32	24	17	16	17	17	15	18	17	20	20	247
28	TOTAL SEWER O & M EXPENSES	1,585	1,263	2,768	3,623	2,011	2,179	2,452	1,847	2,382	2,174	1,994	1,997	26,276

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [] Projected [X]

Schedule: B-6
 Page: 3 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2006 (unadjusted Forecast).

Line No.	Account No. and Name	2006												Total Annual
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	701 Salaries & Wages - Employees	70	318	478	558	592	783	483	828	756	796	791	734	7,186
2	703 Salaries & Wages - Officers, Exec.	6	7	(3)	12	6	8	10	1	1	1	1	0	51
3	704 Employee Pensions & Benefits	186	212	315	293	243	260	279	257	254	257	256	247	3,058
4	710 Purchased Sewage Treatment	12	24	29	66	6	30	48	11	11	13	11	1	262
5	711 Sludge Removal Expense	312	336	347	421	299	349	96	468	478	451	448	427	4,432
6	715 Purchased Power	206	283	204	288	212	255	269	184	187	178	175	160	2,600
7	716 Fuel for Power Production	20	41	50	114	10	52	82	19	19	22	19	2	449
8	718 Chemicals	92	135	6	163	222	92	247	172	182	184	184	183	1,862
9	720 Materials & Supplies	0	0	1	259	0	1	1	18	18	17	17	17	350
10	731 Contractual Services - Engineering	3	6	8	18	2	8	13	4	5	5	4	1	76
11	732 Contractual Services - Accounting	6	27	17	19	7	17	18	5	6	5	4	4	136
12	733 Contractual Services - Legal	14	28	34	77	7	35	56	13	13	15	13	1	306
13	734 Contractual Services - Mgmt. Fees	68	79	76	88	72	83	50	5	4	5	5	0	534
14	735 Contractual Services - Testing	2	136	124	131	219	124	141	133	136	127	127	125	1,526
15	736 Contractual Services - Other	73	159	225	595	90	92	593	124	127	118	118	117	2,430
16	741 Rental of Building/Real Prop.	1	2	3	6	1	3	4	1	1	1	1	0	23
17	742 Rental of Equipment	6	11	14	32	3	14	23	5	5	6	5	1	125
18	750 Transportation Expenses	35	33	33	18	0	3	1	0	0	0	0	0	125
19	756 Insurance - Vehicle	2	2	3	5	1	3	4	1	1	1	1	0	22
20	757 Insurance - General Liability	11	11	11	13	10	11	12	0	0	1	0	0	81
21	758 Insurance - Workman's Comp.	2	3	3	5	2	3	4	0	0	1	0	0	25
22	759 Insurance - Other	3	3	3	3	3	3	3	0	0	0	0	0	21
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	2	4	5	11	1	5	8	37	35	35	35	33	211
27	775 Miscellaneous Expense	17	17	17	17	18	9	17	173	177	166	166	166	960
28	TOTAL SEWER O & M EXPENSES	1,149	1,876	2,001	3,210	2,024	2,242	2,461	2,461	2,416	2,406	2,384	2,221	26,853

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-6

Page: 4 of 4

Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (unadjusted Budget).

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	668	701	717	818	652	719	767	667	666	672	667	640	640	8,354
2	703 Salaries & Wages - Officers, Exec.	1	3	4	8	1	4	6	1	1	2	1	0	0	32
3	704 Employee Pensions & Benefits	218	246	363	342	282	302	325	297	292	296	294	284	284	3,540
4	710 Purchased Sewage Treatment	14	29	36	80	7	36	58	14	13	16	14	1	1	316
5	711 Sludge Removal Expense	371	401	415	504	357	416	116	559	570	539	534	510	510	5,291
6	715 Purchased Power	236	326	236	336	242	293	311	211	215	205	202	183	183	2,997
7	716 Fuel for Power Production	24	49	61	137	12	62	99	23	23	27	23	2	2	543
8	718 Chemicals	100	146	7	178	240	101	269	187	198	199	200	198	198	2,022
9	720 Materials & Supplies	0	1	1	305	0	1	1	21	21	20	20	20	20	411
10	731 Contractual Services - Engineering	4	8	10	21	2	10	15	5	6	5	5	1	1	91
11	732 Contractual Services - Accounting	7	27	17	19	8	17	18	6	7	5	5	4	4	140
12	733 Contractual Services - Legal	16	33	42	93	8	43	67	16	15	18	16	2	2	370
13	734 Contractual Services - Mgmt. Fees	78	89	86	101	83	96	58	5	5	6	5	1	1	614
14	735 Contractual Services - Testing	3	137	126	134	221	126	143	135	137	129	129	126	126	1,546
15	736 Contractual Services - Other	74	162	227	601	91	93	598	125	128	119	119	118	118	2,456
16	741 Rental of Building/Real Prop.	1	3	3	7	1	3	5	1	1	1	1	0	0	28
17	742 Rental of Equipment	7	14	17	38	3	17	28	7	6	8	6	1	1	151
18	750 Transportation Expenses	46	43	42	22	0	3	2	0	0	0	0	0	0	161
19	756 Insurance - Vehicle	2	3	3	6	1	3	4	1	1	1	1	0	0	25
20	757 Insurance - General Liability	12	12	13	14	11	13	13	1	1	1	1	0	0	91
21	758 Insurance - Workman's Comp.	3	3	3	5	2	4	4	1	1	1	1	0	0	27
22	759 Insurance - Other	3	3	3	3	3	3	3	0	0	0	0	0	0	21
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	2	5	6	14	1	6	10	24	23	24	23	21	21	160
27	775 Miscellaneous Expense	21	21	21	21	22	11	21	210	215	201	201	201	201	1,166
28	TOTAL SEWER O & M EXPENSES	1,911	2,463	2,457	3,807	2,250	2,383	2,942	2,517	2,546	2,496	2,468	2,314	2,314	30,553

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-7

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	5,285	5,635	350	6.62%
2	603	Salaries & Wages - Officers, Exec.	0	57	57	-
3	604	Employee Pensions & Benefits	1,734	1,263	(471)	-27.17%
4	610	Purchased Water	0	495	495	-
5	615	Purchased Power	555	544	(11)	-2.07%
6	616	Fuel for Power Production	0	3	3	-
7	618	Chemicals	1,070	180	(890)	-83.14%
8	620	Materials & Supplies	148	184	36	24.07%
9	631	Contractual Services - Engineering	0	5	5	-
10	632	Contractual Services - Accounting	18	329	311	1728.69%
11	633	Contractual Services - Legal	46	43	(3)	-7.22%
12	634	Contractual Services - Mgmt. Fees	0	1,115	1,115	-
13	635	Contractual Services - Testing	2,489	1,647	(842)	-33.83%
14	636	Contractual Services - Other	932	2,122	1,190	127.65%
15	641	Rental of Building/Real Prop.	31	32	1	3.83%
16	642	Rental of Equipment	2	2	0	16.09%
17	650	Transportation Expenses	714	498	(216)	-30.32%
18	656	Insurance - Vehicle	16	30	14	86.87%
19	657	Insurance - General Liability	35	59	24	68.36%
20	658	Insurance - Workman's Comp.	60	33	(27)	-45.00%
21	659	Insurance - Other	4	44	40	997.97%
22	660	Advertising Expense	10	2	(8)	-83.62%
23	666	Reg. Comm. Exp. - Rate Case Amort.	120	0	(120)	-100.00%
24	667	Reg. Comm. Exp. - Other	35	0	(35)	-100.00%
25	670	Bad Debt Expense	56	161	105	188.01%
26	675	Miscellaneous Expense	1,214	383	(831)	-68.44%
27	TOTAL WATER O & M EXPENSES		<u>14,574</u>	<u>14,865</u>	<u>291</u>	<u>2.00%</u>
28	Total Customers (ERCs)		31.4	39.5	8.1	25.90%
29	Consumer Price Index - U					<u>10.31%</u>
30	Growth Plus Inflation					<u>38.87%</u>

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Morningview

Schedule: B-7 Supl

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

Explanation: Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U.

Line No.	(1) Acct No.	(2) Explanation
1	603	Sal.&Wages - Exec. Prior owner did not allocate all admin costs to entities
2	610	Purchased Water Due to increase in vendor costs over the five year period
3	615	Purchased Power Due to storm damage recovery costs and increase in fuel charges
4	618	Chemicals Prior owner did not allocate all Admin costs to entities; incr. in chlorine costs
5	631	Cont. Services - Eng Prior owner did not allocate all Admin costs to entities
6	632	Cont. Services - Acctg Prior owner did not allocate all Admin costs to entities
7	633	Cont. Services - Legal Prior owner did not allocate all Admin costs to entities
8	634	Cont. Services - Mgmt. Prior owner did not allocate all Admin costs to entities
9	636	Cont. Services - Other Non-recurring hurricane expense
10	641	Rental of Bldg/Real Prop Increase in admin/operations office rent
11	642	Rental of Equipment Increase in rental of equipment
12	656	Insurance - Vehicle Increase in insurance costs
13	657	Insurance - Gen.Liability Increase in liability with additional UPIS
14	658	Insurance - Work.Comp. Increase for additional positions
15	659	Insurance - Other Increase in costs from year to year
16	670	Bad Debt Expense Out of period accrual true-up

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	7,268	8,509	1,241	17.08%
2	703	Salaries & Wages - Officers, Exec.	0	41	41	-
3	704	Employee Pensions & Benefits	2,386	2,081	(305)	-12.79%
4	710	Purchased Sewage Treatment	0	128	128	-
5	711	Sludge Removal Expense	700	5,144	4,444	634.83%
6	715	Purchased Power	2,704	2,210	(494)	-18.27%
7	716	Fuel for Power Production	0	1	1	-
8	718	Chemicals	128	2,605	2,477	1935.50%
9	720	Materials & Supplies	118	94	(24)	-20.21%
10	731	Contractual Services - Engineering	7	58	51	735.50%
11	732	Contractual Services - Accounting	19	292	273	1434.44%
12	733	Contractual Services - Legal	47	46	(1)	-1.84%
13	734	Contractual Services - Mgmt. Fees	0	1,044	1,044	-
14	735	Contractual Services - Testing	1,294	1,650	356	27.49%
15	736	Contractual Services - Other	665	1,554	889	133.63%
16	741	Rental of Building/Real Prop.	32	24	(8)	-23.91%
17	742	Rental of Equipment	2	11	9	470.93%
18	750	Transportation Expenses	831	451	(380)	-45.77%
19	756	Insurance - Vehicle	17	26	9	52.29%
20	757	Insurance - General Liability	36	51	15	42.64%
21	758	Insurance - Workman's Comp.	81	39	(42)	-52.43%
22	759	Insurance - Other	4	38	34	859.24%
23	760	Advertising Expense	11	0	(11)	-99.84%
24	766	Reg. Comm. Exp. - Rate Case Amort.	123	0	(123)	-100.00%
25	767	Reg. Comm. Exp. - Other	36	0	(36)	-100.00%
26	770	Bad Debt Expense	58	149	91	156.35%
27	775	Miscellaneous Expense	1,143	305	(838)	-73.30%
28	TOTAL SEWER O & M EXPENSES		<u>17,710</u>	<u>26,552</u>	<u>8,842</u>	<u>49.93%</u>
29	Total Customers (ERCs)		33	38	6	18.06%
30	Consumer Price Index - U					<u>10.31%</u>
31	Growth Plus Inflation					<u>30.23%</u>

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Morningview

Schedule: B-8 Supl

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

Explanation: Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U.

Line No.	(1) Acct No.	(2) Explanation	
1	703	Sal.&Wages - Exec.	Prior owner did not allocate all admin costs to entities
2	731	Cont. Services - Eng	Prior owner did not allocate all Admin costs to entities
3	732	Cont. Services - Acctg	Prior owner did not allocate all Admin costs to entities
4	733	Cont. Services - Legal	Prior owner did not allocate all Admin costs to entities
5	734	Cont. Services - Mgmt.	Prior owner did not allocate all Admin costs to entities
6	736	Cont. Services - Other	Non-recurring hurricane expense
7	741	Rental of Bldg/Real Prop.	Increase in admin/operations office rent
8	742	Rental of Equipment	Increase in rental of equipment
9	756	Insurance - Vehicle	Increase in insurance costs
10	757	Insurance - Gen.Liability	Increase in liability with additional UPIS
11	758	Insurance - Work.Comp.	Increase for additional positions
12	759	Insurance - Other	Increase in costs from year to year
13	770	Bad Debt Expense	Out of period accrual true-up

Contractual Services

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: B-9
 Page: 1 of 1
 Preparer: Jack Schreyer

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
Water				
1	Aqua Services, Inc.	Management	936	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	1,368	Testing-Treat-Ops
3	28332FLORIDA LAWN CARE	Oth-Treat-Ops	1,472	Oth-Treat-Ops
4				
5				
6				
7				
8				
9				
10				
Sewer				
11	Aqua Services, Inc.	Management	893	Corporate services and sundry charges
12	26483Harbor Branch	Testing-T&D-Oper	1,597	Testing-T&D-Oper
13	28332FLORIDA LAWN CARE	Oth-T&D-Ops	891	Oth-T&D-Ops
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: B-10
 Page: 1 of 1
 Preparer: Jack Schreyer

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization and its allocation, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments
1	Aqua Utilities Florida, Inc.			351,388	Corp. Charges	
2	Aqua Utilities Florida, Inc.			1,275	Copies	
3	Aqua Utilities Florida, Inc.			4,385	Postage	
4	Aqua Utilities Florida, Inc.			68,106	Payroll	
5	Aqua Utilities Florida, Inc.			648	Temp. Agency	
6	Aqua Utilities Florida, Inc.			78,770	Legal	
7	Aqua Utilities Florida, Inc.			856	Travel	
8	Aqua Utilities Florida, Inc.			182,426	Consulting	
9	Rutledge, Ecenia, Purnell & Hoffman			8,712	Legal	
10	Abel, Band, Russel			1,260	Legal	
11	Ward, Mullen, Franceski	Tim Ward, Lee Mullen, Dan Franceski		370,000	Consulting	
12	FL PSC	FL PSC		9,000	Filing Fee	
13	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal	
14	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies	
15	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White		425,000	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.
16	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.
17	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)
18	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)
19						
20	Total			<u>1,845,725</u>		

Estimate Through PAA [] or Commission Hearing [X]

	(A) Total	(B) Water		(C)		(D) Sewer		(E)	
		Allocation % Pct (ERC)	Allocated Amount						
a Amortization of Rate Case Expense:									
b									
c Prior Unamortized Rate Case Expense	0	0.133%	0			0.129%	0		
d									
e Subtotal Prior Cases	0		0				0		
f									
g Current rate Case Expense	1,845,725	0.133%	2,457			0.129%	2,383		
h									
i Total Projected Rate Case Expense	1,845,725		2,457				2,383		
j									
k Amortization Period in Years:	4								
l Annual Amortization	461,431		614				596		
m									

n Method of Allocation Between Systems:
 (Provide Calculation)
 Note: Allocation is by ERCs of the sytems in this rate case filing.

Analysis of Major Maintenance Projects

Florida Public Service Commission

Morningview
Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: B-11
 Page: 1 of 1
 Preparer: Jack Schreyer

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

Line No.	(1) Date	(2) Maintenance Projects greater than 2% of test year revenues per : Description	(3) Total Cost	(4) How often to Repeat
1		<u>WATER:</u>		
2		None		
3				
4				
5				
6				
7				
8				
9				
10		TOTAL WATER PROJECTS	0	
11				
12		<u>SEWER:</u>		
13		None		
14				
15				
16				
17				
18				
19				
20		TOTAL SEWER PROJECTS	0	

Allocation of Expenses

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12

Page: 1 of 3

Preparer: Jack Schreyer

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.09%	0.09%		0.18%	Customers *	57	41		99
2	604 / 704	Pensions & Benefits	0.09%	0.09%		0.18%	Customers *	1,263	2,081		3,344
3	632 / 732	Contractual Services - Acctg	0.09%	0.09%		0.18%	Customers *	329	292		621
4	633 / 733	Contractual Services - Legal	0.09%	0.09%		0.18%	Customers *	43	46		89
5	634 / 734	Contractual Services - Mgmt.	0.09%	0.09%		0.18%	Customers *	1,115	1,044		2,159
6	641 / 741	Rental of Building/Real Prop.	0.09%	0.09%		0.18%	Customers *	32	24		57
7	656 / 756	Insurance - Vehicle	0.09%	0.09%		0.18%	Customers *	30	26		56
8	657 / 757	Insurance - General Liability	0.09%	0.09%		0.18%	Customers *	59	51		110
9	658 / 758	Insurance - Work. Comp.	0.09%	0.09%		0.18%	Customers *	33	39		72
10	659 / 759	Insurance - Other	0.09%	0.09%		0.18%	Customers *	44	38		82
11	675 / 775	Miscellaneous Expense	0.09%	0.09%		0.18%	Customers *	383	305		688

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

* These accounts are allocated primarily by Customer count; the amounts shown contain the allocated amount plus some direct charges

Allocation of Expenses

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12

Page: 2 of 3

Preparer: Jack Schreyer

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.09%	0.09%		0.18%	Customers *	60	51		110
2	604 / 704	Pensions & Benefits	0.09%	0.09%		0.18%	Customers *	1,632	3,058		4,690
3	632 / 732	Contractual Services - Acctg	0.09%	0.09%		0.18%	Customers *	185	136		321
4	633 / 733	Contractual Services - Legal	0.09%	0.09%		0.18%	Customers *	496	306		802
5	634 / 734	Contractual Services - Mgmt.	0.09%	0.09%		0.18%	Customers *	629	534		1,163
6	641 / 741	Rental of Building/Real Prop.	0.09%	0.09%		0.18%	Customers *	32	23		55
7	656 / 756	Insurance - Vehicle	0.09%	0.09%		0.18%	Customers *	15	22		37
8	657 / 757	Insurance - General Liability	0.09%	0.09%		0.18%	Customers *	92	81		173
9	658 / 758	Insurance - Work. Comp.	0.09%	0.09%		0.18%	Customers *	14	25		39
10	659 / 759	Insurance - Other	0.09%	0.09%		0.18%	Customers *	32	21		53
11	675 / 775	Miscellaneous Expense	0.09%	0.09%		0.18%	Customers *	1,104	961		2,065

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

* These accounts are allocated primarily by Customer count; the amounts shown contain the allocated amount plus some direct charges

Allocation of Expenses

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12

Page: 3 of 3

Preparer: Jack Schreyer

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.08%	0.08%		0.17%	ERCs *	37	32		69
2	604 / 704	Pensions & Benefits	0.08%	0.08%		0.17%	ERCs *	1,941	3,540		5,481
3	632 / 732	Contractual Services - Acctg	0.08%	0.08%		0.17%	ERCs *	201	140		341
4	633 / 733	Contractual Services - Legal	0.08%	0.08%		0.17%	ERCs *	500	370		870
5	634 / 734	Contractual Services - Mgmt.	0.08%	0.08%		0.17%	ERCs *	727	614		1,341
6	641 / 741	Rental of Building/Real Prop.	0.08%	0.08%		0.17%	ERCs *	38	28		66
7	656 / 756	Insurance - Vehicle	0.08%	0.08%		0.17%	ERCs *	16	25		41
8	657 / 757	Insurance - General Liability	0.08%	0.08%		0.17%	ERCs *	95	91		185
9	658 / 758	Insurance - Work. Comp.	0.08%	0.08%		0.17%	ERCs *	14	27		41
10	659 / 759	Insurance - Other	0.08%	0.08%		0.17%	ERCs *	34	21		55
11	666 / 766	Rate Case Amort	0.13%	0.13%		0.26%	ERCs	614	596		1,210
12	675 / 775	Miscellaneous Expense	0.08%	0.08%		0.17%	ERCs *	1,308	1,143		2,451

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

* These accounts are allocated primarily by ERCs; the amounts shown contain the allocated amount plus some direct charges

Net Depreciation Expense - Water

Florida Public Service Commission

Morningview
Docket No. 060368-WS
Schedule Year Ended: 12/31/2005
Historical [X] Projected []

Schedule: B-13
Page: 1 of 3
Preparer: Jack Schreyer

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	8	8	100.00%	8
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	100	100	100.00%	100
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0
10	307.2 Wells & Springs	0	83	83	100.00%	83
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	0	0	100.00%	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0
14	311.2 Pumping Equipment	0	321	321	100.00%	321
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	37	37	100.00%	37
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	17	17	100.00%	17
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	1,554	1,554	100.00%	1,554
27	331.4 Transm. & Distribution Mains	0	147	147	100.00%	147
28	333.4 Services	0	27	27	100.00%	27
29	334.4 Meters & Meter Installations	0	62	62	100.00%	62
30	335.4 Hydrants	0	0	0	100.00%	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	14	14	100.00%	14
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	2,370	2,370		2,370
47	Composite U&U Rate (LESS) AMORTIZATION OF CIAC	0	0	0	100.00%	0
48	NET DEPRECIATION EXPENSE - WATER	0	2,371	2,371		2,371
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Water

Florida Public Service Commission

Morningview

Schedule: B-13

Docket No. 060368-WS

Page: 2 of 3

Schedule Year Ended: 12/31/2006

Preparer: Jack Schreyer

Historical [] Projected [X]

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2006 Year Expense	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	8	0	8	100.00%	8	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	363	0	363	100.00%	363	262
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	83	0	83	100.00%	83	(0)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	0	0	0	100.00%	0	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0
14	311.2 Pumping Equipment	321	0	321	100.00%	321	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0
20	320.3 Water Treatment Equipment	37	0	37	100.00%	37	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	107	0	107	100.00%	107	90
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0
26	330.4 Distr. Reservoirs & Standpipes	1,554	0	1,554	100.00%	1,554	0
27	331.4 Transm. & Distribution Mains	172	0	172	100.00%	172	25
28	333.4 Services	27	0	27	100.00%	27	0
29	334.4 Meters & Meter Installations	121	0	121	100.00%	121	59
30	335.4 Hydrants	0	0	0	100.00%	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51 Computer Equipment	101	0	101	100.00%	101	87
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0
42	TOTAL DEPRECIATION EXPENSE	2,894	0	2,894		2,894	524
	Composite NU&U Rate				100.00%		
43	(LESS) AMORTIZATION OF CIAC	(151)	0	(151)		(151)	(152)
44	NET DEPRECIATION EXPENSE - WATER	2,742	0	2,742		2,742	372

Net Depreciation Expense - Water

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-13

Page: 3 of 3

Preparer: Jack Schreyer

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2007 Year Expense	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	8	0	8	100.00%	8	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	896	0	896	100.00%	896	533
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	83	0	83	100.00%	83	(0)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	0	0	0	100.00%	0	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0
14	311.2 Pumping Equipment	321	0	321	100.00%	321	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0
20	320.3 Water Treatment Equipment	37	0	37	100.00%	37	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	108	0	108	100.00%	108	1
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0
26	330.4 Distr. Reservoirs & Standpipes	1,554	0	1,554	100.00%	1,554	0
27	331.4 Transm. & Distribution Mains	245	0	245	100.00%	245	72
28	333.4 Services	27	0	27	100.00%	27	0
29	334.4 Meters & Meter Installations	137	0	137	100.00%	137	16
30	335.4 Hydrants	0	0	0	100.00%	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51 Computer Equipment	281	0	281	100.00%	281	180
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0
42	TOTAL DEPRECIATION EXPENSE	3,696	0	3,696		3,696	802
	Composite NU&U Rate				100.00%		
43	(LESS) AMORTIZATION OF CIAC	(155)	0	(155)		(155)	(4)
44	NET DEPRECIATION EXPENSE - WATER	3,541	0	3,541		3,541	799

Net Depreciation Expense - Sewer

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

Schedule: B-14
 Page: 1 of 3
 Preparer: Jack Schreyer

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	Account No. and Name	Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense
		(1) 2005 Per Books	(5) Utility Adjustments	(6) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	100.00%	0
3	352.1 Franchises	0	4	4	100.00%	4
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	100.00%	0
7	354.2 Structures & Improvements	0	131	131	100.00%	131
8	355.2 Power Generation Equipment	0	0	0	100.00%	0
9	360.2 Collection Sewers - Force	0	103	103	100.00%	103
10	361.2 Collection Sewers - Gravity	0	253	253	100.00%	253
11	362.2 Special Collecting Structures	0	0	0	100.00%	0
12	363.2 Services to Customers	0	82	82	100.00%	82
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	0	0	0	100.00%	0
18	354.3 Structures & Improvements	0	0	0	100.00%	0
19	355.3 Power Generation Equipment	0	0	0	100.00%	0
20	370.3 Receiving Wells	0	2,555	2,555	100.00%	2,555
21	371.3 Pumping Equipment	0	3,923	3,923	100.00%	3,923
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	0	0	0	100.00%	0
25	354.4 Structures & Improvements	0	0	0	100.00%	0
26	355.4 Power Generation Equipment	0	0	0	100.00%	0
27	380.4 Treatment & Disposal Equipment	0	1,812	1,812	100.00%	1,812
28	381.4 Plant Sewers	0	0	0	100.00%	0
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
31	RECLAIMED WATER TREATMENT PLANT					
32	353.5 Land & Land Rights	0	0	0	100.00%	0
33	354.5 Structures & Improvements	0	0	0	100.00%	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0
35	371.5 Pumping Equipment	0	0	0	100.00%	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0
38	381.5 Plant Sewers	0	0	0	100.00%	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0
40	RECLAIMED WATER DISTRIBUTION PLANT					
41	352.6 Franchises	0	0	0	100.00%	0
42	353.6 Land & Land Rights	0	0	0	100.00%	0
43	354.6 Structures & Improvements	0	0	0	100.00%	0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0
45	366.6 Reuse Services	0	0	0	100.00%	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0
50	GENERAL PLANT					
51	353.7 Land & Land Rights	0	0	0	100.00%	0
52	354.7 Structures & Improvements	0	0	0	100.00%	0
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0
54	390.71 Computer Equipment	0	13	13	100.00%	13
55	391.7 Transportation Equipment	0	0	0	100.00%	0
56	392.7 Stores Equipment	0	0	0	100.00%	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0
59	395.7 Power Operated Equipment	0	0	0	100.00%	0
60	396.7 Communication Equipment	0	0	0	100.00%	0
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0
62	398.7 Other Tangible Plant	0	0	0	100.00%	0
63	TOTAL DEPRECIATION EXPENSE	0	8,877	8,877		8,877
	Composite NU&U Rate				100.00%	
64	(LESS) AMORTIZATION OF CIAC	0	(311)	(311)		(311)
65	NET DEPRECIATION EXPENSE - SEWER	0	8,566	8,566		8,566
66	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Morningview

Schedule: B-14

Docket No. 060368-WS

Page: 2 of 3

Schedule Year Ended: 12/31/2006

Preparer: Jack Schreyer

Historical [] Projected [X]

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)	(10)
		Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense	Used & Useful Change Over Prior Year	
		2006 Year Expense	Utility Adjustments	Adjusted Depreciation Expense				
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	100.00%	0	0	
3	352.1 Franchises	4	0	4	100.00%	4	0	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	
7	354.2 Structures & Improvements	131	0	131	100.00%	131	(0)	
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	
9	360.2 Collection Sewers - Force	176	0	176	100.00%	176	73	
10	361.2 Collection Sewers - Gravity	253	0	253	100.00%	253	0	
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	
12	363.2 Services to Customers	82	0	82	100.00%	82	0	
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	0	
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0	
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	
20	370.3 Receiving Wells	1,873	0	1,873	100.00%	1,873	(682)	
21	371.3 Pumping Equipment	3,921	0	3,921	100.00%	3,921	(2)	
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	
25	354.4 Structures & Improvements	78	0	78	100.00%	78	78	
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0	
27	380.4 Treatment & Disposal Equipment	1,811	0	1,811	100.00%	1,811	(1)	
28	381.4 Plant Sewers	0	0	0	100.00%	0	0	
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0	
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0	
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0	0	
38	381.5 Plant Sewers	0	0	0	100.00%	0	0	
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	0	0	0	100.00%	0	0	
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	
45	366.6 Reuse Services	0	0	0	100.00%	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
50	GENERAL PLANT							
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	
52	354.7 Structures & Improvements	0	0	0	100.00%	0	0	
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0	
54	390.71 Computer Equipment	95	0	95	100.00%	95	82	
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0	
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0	
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0	
60	396.7 Communication Equipment	0	0	0	100.00%	0	0	
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	0	
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0	
63	TOTAL DEPRECIATION EXPENSE	8,424	0	8,424		8,424	(453)	
	Composite NU&U Rate				100.00%			
64	(LESS) AMORTIZATION OF CIAC	(354)	0	(354)		(354)	(44)	
65	NET DEPRECIATION EXPENSE - SEWER	8,070	0	8,070		8,070	(496)	

Net Depreciation Expense - Sewer

Florida Public Service Commission

Morningview

Schedule: B-14

Docket No. 060368-WS

Page: 3 of 3

Schedule Year Ended: 12/31/2007

Preparer: Jack Schreyer

Historical [] Projected [X]

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	Account No. and Name	Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		(5) 2007 Year Expense	(6) Utility Adjustments	(7) Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	100.00%	0	0
3	352.1 Franchises	4	0	4	100.00%	4	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0
7	354.2 Structures & Improvements	131	0	131	100.00%	131	(0)
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0
9	360.2 Collection Sewers - Force	455	0	455	100.00%	455	279
10	361.2 Collection Sewers - Gravity	253	0	253	100.00%	253	0
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0
12	363.2 Services to Customers	82	0	82	100.00%	82	0
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	0
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0
20	370.3 Receiving Wells	1,532	0	1,532	100.00%	1,532	(341)
21	371.3 Pumping Equipment	1,960	0	1,960	100.00%	1,960	(1,961)
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0
25	354.4 Structures & Improvements	949	0	949	100.00%	949	870
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0
27	380.4 Treatment & Disposal Equipment	1,056	0	1,056	100.00%	1,056	(755)
28	381.4 Plant Sewers	0	0	0	100.00%	0	0
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
31	RECLAIMED WATER TREATMENT PLANT						
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0	0
38	381.5 Plant Sewers	0	0	0	100.00%	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6 Franchises	0	0	0	100.00%	0	0
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0
45	366.6 Reuse Services	0	0	0	100.00%	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
50	GENERAL PLANT						
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0
52	354.7 Structures & Improvements	0	0	0	100.00%	0	0
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0
54	390.71 Computer Equipment	265	0	265	100.00%	265	170
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0
56	392.7 Stores Equipment	0	0	0	100.00%	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0
60	396.7 Communication Equipment	0	0	0	100.00%	0	0
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	0
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0
63	TOTAL DEPRECIATION EXPENSE	6,687	0	6,687		6,687	(1,738)
	Composite NU&U Rate				100.00%		
64	(LESS) AMORTIZATION OF CIAC	(397)	0	(397)		(397)	(42)
65	NET DEPRECIATION EXPENSE - SEWER	6,290	0	6,290		6,290	(1,780)

Taxes Other Than Income

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15

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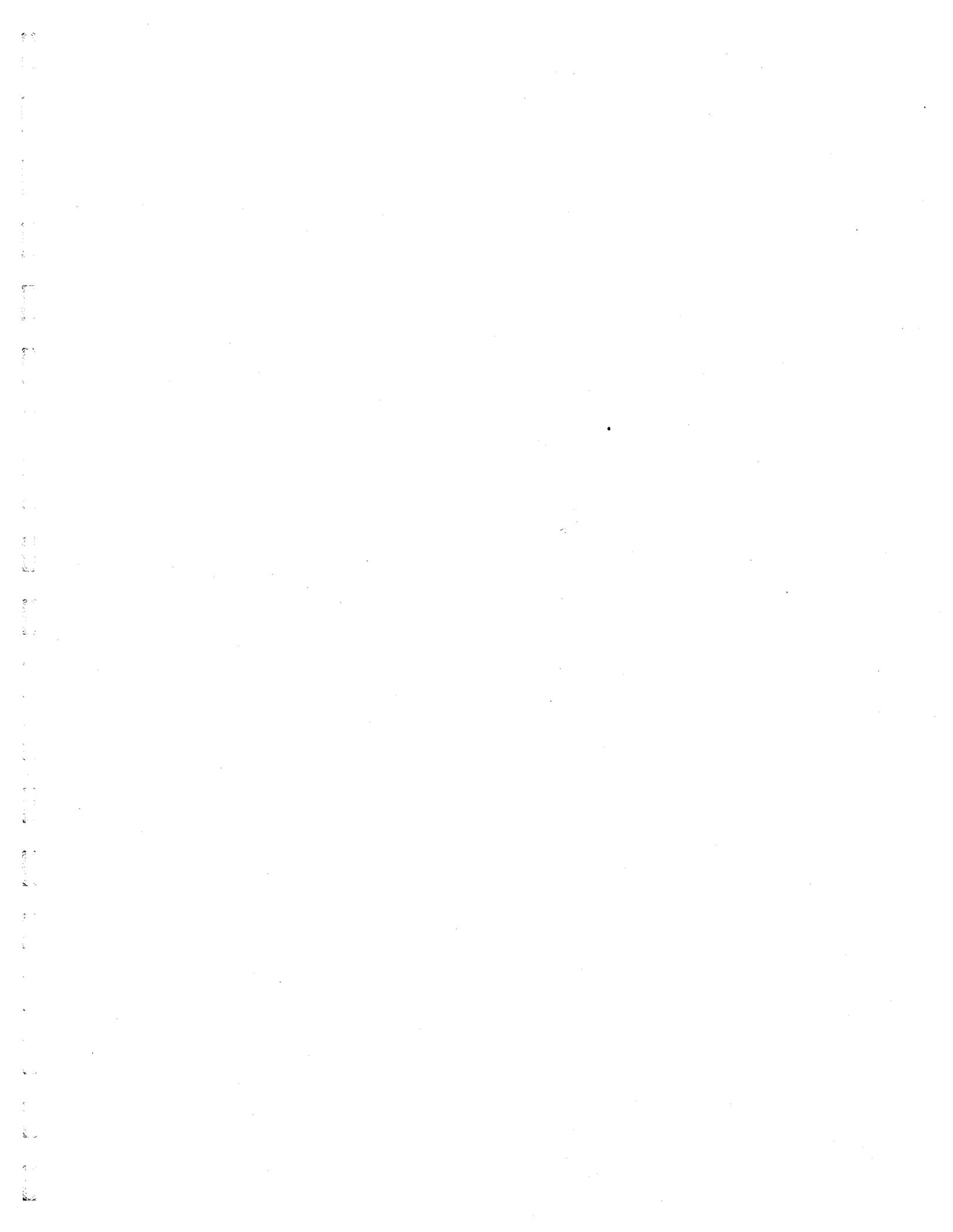
Preparer: Jack Schreyer

Explanation: Complete the following schedule of all taxes other than income.
For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	765	471	1,123		2,359	B-4, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 0.00%			0		0	
5	Total Test Year Adjustments	0	0	0	0	0	
6	Adjusted Test Year (2005)	765	471	1,123	0	2,359	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	39				39	E-13
9	Payroll Tax Adjustment		(54)			(54)	B-5
10	Plant in Service Adjustment			(62)		(62)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	39	(54)	(62)	0	(78)	
13	Adjusted Intermed. Year (2006)	804	417	1,061	0	2,282	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		172			172	B-5
17	Plant in Service Adjustment			390		390	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	172	390	0	561	
20	Adjusted Projected Rate Year (2007)	804	589	1,451	0	2,843	
21	RAFs Assoc. with Revenue Increase	877				877	B-3
22	Total Projected Rate Year (2007)	1,680	589	1,451	0	3,720	
Sewer							
23	Test Year (2005) Per Books	963	708	2,052		3,723	B-4, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 0.00%			0		0	
27	Total Test Year Adjustments	0	0	0	0	0	
28	Adjusted Test Year (2005)	963	708	2,052	0	3,723	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	40				40	E-2
31	Payroll Tax Adjustment		(108)			(108)	B-6
32	Plant in Service Adjustment			(113)		(113)	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	40	(108)	(113)	0	(181)	
35	Adjusted Intermed. Year (2006)	1,003	600	1,939	0	3,542	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	0				0	E-2
38	Payroll Tax Adjustment		95			95	B-6
39	Plant in Service Adjustment			712		712	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	0	95	712	0	807	
42	Adjusted Projected Rate Year (2007)	1,003	695	2,651	0	4,349	
43	RAFs Assoc. with Revenue Increase	1,444				1,444	B-3
44	Total Projected Rate Year (2007)	2,447	695	2,651	0	5,793	

Recap Schedules: B-1, B-2

Payroll taxes: FICA=7.65, Fed & State Unemployment=0.41%



**Morningview
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007

Schedule: C-1
Page: 1 of 1
Preparer: Jack Schreyer

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	(1) Description	(2) 2005 Year End Per Books	(3) 2005 Utility Adjustments	(4) 2005 Year End Adjusted	(5) 2006 Utility Adjustments	(6) 2006 Year End Adjusted	(7) 2007 Utility Adjustments	(8) 2007 Year End Adjusted	Supporting Schedules
Water									
1	Current Tax Expense	4	(1,536)	(1,531)	(320)	(1,852)	(2,169)	(4,020)	C-2
2	Deferred Income Tax Expense	0	544	544	(331)	213	0	213	C-5
3	ITC Realized This Year	0	0	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
6	Total Income Tax Expense	4	(992)	(987)	(651)	(1,638)	(2,169)	(3,807)	
Sewer									
7	Current Tax Expense	(3,866)	(3,444)	(7,310)	385	(6,925)	(1,652)	(8,576)	C-2
8	Deferred Income Tax Expense	0	601	601	(365)	236	0	236	C-5
9	ITC Realized This Year	0	0	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
12	Total Income Tax Expense	(3,866)	(2,843)	(6,709)	20	(6,689)	(1,652)	(8,340)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Morningview
Docket No. 060368-WS
Test Year Ending 12/31/05
Historical [X] Projected []

Schedule: C-2
Page: 1 of 3
Preparer: Jack Schreyer

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	(1) Description	(2)		(3)		(4)		(5)		(6)		(7)	(8) Supporting Schedules
		Water		Sewer		12/31/05		12/31/05		12/31/05			
		12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted			
1	Taxable Operating Income before Interest	11	(2,608)	(2,596)	(9,878)	(7,561)	(17,439)					B-1, B-2	
2	Less: Interest Charges	0	(1,243)	(1,243)	0	(1,367)	(1,367)					C-3	
3	Taxable Income	11	(3,850)	(3,839)	(9,878)	(8,928)	(18,806)						
4	Schedule M Adjustments												
5	Permanent Differences	-	0	0	-	0	0					C-4	
6	Timing Differences	0	1,410	1,410	1,558	0	1,558					C-5	
7	Total Schedule M Adjustments	0	1,410	1,410	1,558	0	1,558						
8	Taxable Income Before State Taxes	11	(5,261)	(5,249)	(11,436)	(8,928)	(20,364)						
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%						
10													
11													
12	State Income Taxes	1	(289)	(289)	(629)	(491)	(1,120)						
13	Federal Taxable Income	11	(3,561)	(3,550)	(9,249)	(8,437)	(17,686)						
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%						
15	Federal Income Taxes	4	(1,246)	(1,243)	(3,237)	(2,953)	(6,190)						
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0					C-7	
17	Current Federal Income Taxes	4	(1,246)	(1,243)	(3,237)	(2,953)	(6,190)						
18	Summary:												
19	Current State Income Tax	1	(289)	(289)	(629)	(491)	(1,120)						
20	Current Federal Income Tax	4	(1,246)	(1,243)	(3,237)	(2,953)	(6,190)						
21	Total Current Income Tax Expense (To C-1)	4	(1,536)	(1,531)	(3,866)	(3,444)	(7,310)						

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Morningview
Docket No. 060368-WS
Test Year Ending 12/31/06
Historical [] Projected [X]

Schedule: C-2
Page: 2 of 3
Preparer: Jack Schreyer

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	(1) Description	(2)		(3)		(4)		(5)		(6)		(7)	(8) Supporting Schedules
		12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	2006 Adjustments				
1	Taxable Operating Income before Interest	(2,596)	(690)	(3,286)	(17,439)	796	(16,642)					B-1, B-2	
2	Less: Interest Charges	(1,243)	(220)	(1,463)	(1,367)	115	(1,252)					C-3	
3	Taxable Income	(3,839)	(910)	(4,749)	(18,806)	911	(17,894)						
4	Schedule M Adjustments												
5	Permanent Differences	0	0	0	0	0	0					C-4	
6	Timing Differences	1,410	(857)	553	1,558	(947)	611					C-5	
7	Total Schedule M Adjustments	1,410	(857)	553	1,558	(947)	611						
8	Taxable Income Before State Taxes	(5,249)	(52)	(5,302)	(20,364)	1,858	(18,506)						
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%						
10													
11													
12	State Income Taxes	(289)	(3)	(292)	(1,120)	102	(1,018)						
13	Federal Taxable Income	(3,550)	(907)	(4,457)	(17,686)	809	(16,876)						
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%						
15	Federal Income Taxes	(1,243)	(317)	(1,560)	(6,190)	283	(5,907)						
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0					C-7	
17	Current Federal Income Taxes	(1,243)	(317)	(1,560)	(6,190)	283	(5,907)						
18	Summary:												
19	Current State Income Tax	(289)	(3)	(292)	(1,120)	102	(1,018)						
20	Current Federal Income Tax	(1,243)	(317)	(1,560)	(6,190)	283	(5,907)						
21	Total Current Income Tax Expense (To C-1)	(1,531)	(320)	(1,852)	(7,310)	385	(6,925)						

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Morningview
Docket No. 060368-WS
Test Year Ending 12/31/07
Historical [] Projected [X]

Schedule: C-2
Page: 3 of 3
Preparer: Jack Schreyer

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	(1) Description	(2)		(3)		(4)		(5)		(6)		(7)	(8) Supporting Schedules
		12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted			
1	Taxable Operating Income before Interest	(3,286)	(5,166)	(8,452)	(16,642)	(3,566)	(20,209)					B-1, B-2	
2	Less: Interest Charges	(1,463)	(456)	(1,919)	(1,252)	(715)	(1,967)					C-3	
3	Taxable Income	(4,749)	(5,622)	(10,371)	(17,894)	(4,281)	(22,176)						
4	Schedule M Adjustments												
5	Permanent Differences	0	0	0	0	0	0					C-4	
6	Timing Differences	553	0	553	611	0	611					C-5	
7	Total Schedule M Adjustments	553	0	553	611	0	611						
8	Taxable Income Before State Taxes	(5,302)	(5,622)	(10,924)	(18,506)	(4,281)	(22,787)						
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%						
10													
11													
12	State Income Taxes	(292)	(309)	(601)	(1,018)	(235)	(1,253)						
13	Federal Taxable Income	(4,457)	(5,313)	(9,770)	(16,876)	(4,046)	(20,922)						
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%						
15	Federal Income Taxes	(1,560)	(1,860)	(3,419)	(5,907)	(1,416)	(7,323)						
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0					C-7	
17	Current Federal Income Taxes	(1,560)	(1,860)	(3,419)	(5,907)	(1,416)	(7,323)						
18	Summary:												
19	Current State Income Tax	(292)	(309)	(601)	(1,018)	(235)	(1,253)						
20	Current Federal Income Tax	(1,560)	(1,860)	(3,419)	(5,907)	(1,416)	(7,323)						
21	Total Current Income Tax Expense (To C-1)	(1,852)	(2,169)	(4,020)	(6,925)	(1,652)	(8,576)						

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Test Year Ending: 12/31/05
 Historical [X] Projected []

Schedule: C-3
 Page: 1 of 3
 Preparer: Jack Schreyer

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	(1) Description	(2) (3) (4)				(5) (6) (7)			(8) Supporting Schedules
		2005	Water 2005	2005		2005	Sewer 2005	2005	
		Per Books	Adjustments	Adjusted		Per Books	Adjustments	Adjusted	
1	Interest on Long-Term Debt	0	1,218	1,218	Note*	0	1,342	1,342	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	0	25	25		0	25	25	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	<u>0</u>	<u>1,243</u>	<u>1,243</u>		<u>0</u>	<u>1,367</u>	<u>1,367</u>	

	Water					Sewer					
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt											
9 Short-Term Debt											
10 Preferred Stock											
11 Common Equity											
12 Total											
13 ITC (from D-1, Line 7)											
14 Weighted Debt Cost (From Line 12)											
15 Interest Adjustment (To Line 6)											

* Note: Calculations for utility adjusted interest:

	Water	Sewer
Rate Base (Sch. A-1, A-2)	52,523	57,620
Weighted Cost of Long Term Debt (D-1)	2.32%	2.33%
Weighted Cost of Short Term Debt (D-1)	0.00%	0.00%
Adjusted Interest on Debt	1,218	1,342

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Test Year Ending: 12/31/06
 Historical [] Projected [X]

Schedule: C-3
 Page: 2 of 3
 Preparer: Jack Schreyer

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		Water			Sewer			
		2005 Adjusted	2006 Adjustments	2006 Adjusted	2005 Adjusted	2006 Adjustments	2006 Adjusted	
1	Interest on Long-Term Debt	1,218	220	1,438	1,342	(115)	1,227	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0	0	0	0	
3	Interest on Short-Term Debt	0	(0)	0	0	(0)	0	Note*
4	Other Interest Expense	25	0	25	25	0	25	
5	Less: AFUDC	0	0	0	0	0	0	
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7
7	Total Used For Tax Calculation	<u>1,243</u>	<u>220</u>	<u>1,463</u>	<u>1,367</u>	<u>(115)</u>	<u>1,252</u>	

Balances From Sch. D-1	Amount	Ratio	Water			Sewer			Total Weighted Cost	Debt Only Weighted Cost
			Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost		
8 Long-Term Debt										
9 Short-Term Debt			Not Applicable			Not Applicable				
10 Preferred Stock										
11 Common Equity										
12 Total										
13 ITC (from D-1, Line 7)										
14 Weighted Debt Cost (From Line 12)										
15 Interest Adjustment (To Line 6)										

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	62,010		52,687	
Weighted Cost of Long Term Debt (D-1)	2.31%	1,438	2.30%	1,227
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		<u>1,438</u>		<u>1,227</u>

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Test Year Ending: 12/31/07
 Historical [] Projected [X]

Schedule: C-3
 Page: 3 of 3
 Preparer: Jack Schreyer

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

(1) Line No.	(2) Description	(3) Water			(4) 2007 Adjusted	(5) Sewer			(7) 2007 Adjusted	(8) Supporting Schedules
		2006 Adjusted	2007 Adjustments	2007 Adjusted		2006 Adjusted	2007 Adjustments	2007 Adjusted		
1	Interest on Long-Term Debt	1,438	481	1,919	Note*	1,227	715	1,942	Note*	
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0		
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*	
4	Other Interest Expense	25	0	25		25	0	25		
5	Less: AFUDC	0	0	0		0	0	0		
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7	
7	Total Used For Tax Calculation	<u>1,463</u>	<u>481</u>	<u>1,944</u>		<u>1,252</u>	<u>715</u>	<u>1,967</u>		

	Balances From Sch. D-1	Amount	Ratio	Water			Sewer			
				Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost
8	Long-Term Debt									
9	Short-Term Debt									
10	Preferred Stock									
11	Common Equity									
12	Total									
13	ITC (from D-1, Line 7)									
14	Weighted Debt Cost (From Line 12)									
15	Interest Adjustment (To Line 6)									

* Note: Calculations for utility adjusted interest:

	Water			Sewer		
Rate Base (Sch. A-1, A-2)		82,752			83,380	
Weighted Cost of Long Term Debt (D-1)	2.32%	1,919		2.33%	1,942	
Weighted Cost of Short Term Debt (D-1)	0.00%	0		0.00%	0	
Adjusted Interest on Debt		<u>1,919</u>			<u>1,942</u>	

Book/Tax Differences - Permanent

Florida Public Service Commission

Morningview

Schedule: C-4

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Line No.	(1) Description	(2) Amount 2005	(3) Amount 2006	(4) Amount 2007
WATER				
1				
2	None			
3				
4	Total	<u>0</u>	<u>0</u>	<u>0</u>
SEWER				
5				
6	None			
7				
8	Total	<u>0</u>	<u>0</u>	<u>0</u>

Deferred Income Tax Expense

Florida Public Service Commission

Morningview

Schedule: C-5

Docket No. 060368-WS

Page: 1 of 3

Test Year Ending 12/31/05

Preparer: Jack Schreyer

Historical [X] Projected []

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

(1) Line No. Description	(2)			(3)			(4) 12/31/05 Adjusted	(5)			(6) 12/31/05 Adjusted	(7) 12/31/05 Adjusted	(8) Supporting Schedules
	Water		2005	Sewer		2005		Per Books	Adjustments	Per Books			
	Timing Differences (Book Expense Higher (Lower) than Tax Expense):												
1 Tax Depreciation & Amortization	0	2,661	2,661	321	8,566	8,887							
2 Book Depreciation & Amortization	0	2,371	2,371	0	8,566	8,566							B-13,14
3 Difference	0	291	291	321	0	321							
4 Other Timing Differences (Itemize):													
5 Bad Debt	0	437	437	483	0	483							
6 Regulatory Assets	0	392	392	433	0	433							
7 All Other	0	0	0	0	0	0							
8 Total Timing Differences (To C-2)	0	1,410	1,410	1,558	0	1,558							
9 State Tax Rate	5.5%		5.5%	5.5%		5.5%							
10 State Deferred Taxes	0	78	78	86	0	86							
11 Timing Differences for Federal Taxes	0	1,333	1,333	1,473	0	1,473							
12 Federal Tax Rate	35.0%		35.0%	35.0%		35.0%							
13 Federal Deferred Taxes	0	466	466	515	0	515							
14 Total Deferred Taxes (to C-1)	0	544	544	601	0	601							

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Test Year Ending 12/31/06
 Historical [] Projected [X]

Schedule: C-5
 Page: 2 of 3
 Preparer: Jack Schreyer

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			12/31/05 Adjusted	Water 2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	Sewer 2006 Adjustments	12/31/06 Adjusted	Supporting Schedules
Timing Differences:									
1	Tax Depreciation & Amortization		2,661	358	3,019	8,887	(512)	8,376	
2	Book Depreciation & Amortization		2,371	372	2,742	8,566	(496)	8,070	B-13,14
3	Difference		291	(14)	277	321	(15)	306	
4	Other Timing Differences (Itemize):								
5	Bad Debt		437	(437)	0	483	(483)	0	
6	Regulatory Assets		392	(392)	0	433	(433)	0	
7	All Other		0	0	0	0	0	0	
8	Total Timing Differences (To C-2)		1,410	(857)	553	1,558	(947)	611	
9	State Tax Rate		5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes		78	(47)	30	86	(52)	34	
11	Timing Differences for Federal Taxes		1,333	(810)	523	1,473	(895)	578	
12	Federal Tax Rate		35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes		466	(283)	183	515	(313)	202	
14	Total Deferred Taxes (to C-1)		544	(331)	213	601	(365)	236	

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Morningview

Schedule: C-5

Docket No. 060368-WS

Page: 3 of 3

Test Year Ending 12/31/07

Preparer: Jack Schreyer

Historical [] Projected [X]

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

(1) Line No. Description	(2)		(3)	(4)	(5)		(6)	(7)	(8)
	Water		2007	12/31/07	Sewer		2006	12/31/07	Supporting
	12/31/06	Adjustments	Adjusted	Adjusted	12/31/06	Adjusted	Adjusted	Adjusted	Schedules
Timing Differences:									
1 Tax Depreciation & Amortization	3,019	799	3,818		8,376	(1,780)	6,596		
2 Book Depreciation & Amortization	2,742	799	3,541		8,070	(1,780)	6,290	B-13,14	
3 Difference	277	0	277		306	0	306		
4 Other Timing Differences (Itemize):									
5 Bad Debt	0	0	0		0	0	0		
6 Regulatory Assets	0	0	0		0	0	0		
7 All Other	0	0	0		0	0	0		
8 Total Timing Differences (To C-2)	553	0	553		611	0	611		
9 State Tax Rate	5.5%		5.5%		5.5%		5.5%		
10 State Deferred Taxes	30	0	30		34	0	34		
11 Timing Differences for Federal Taxes	523	0	523		578	0	578		
12 Federal Tax Rate	35.0%		35.0%		35.0%		35.0%		
13 Federal Deferred Taxes	183	0	183		202	0	202		
14 Total Deferred Taxes (to C-1)	213	0	213		236	0	236		

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: C-6

Page: 1 of 3

Preparer: Jack Schreyer

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 and 3 of this schedule. The same annual balances should be shown.

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(6) Account No. ____			(10) Net Deferred Income Taxes		
		(3) State	(3) Federal	(4) Total	(5) State	(5) Federal	(7) Total	(8) State	(9) Federal	(10) Total
WATER										
1	2003	0	0	0				0	0	0
2	2004	0	0	0				0	0	0
3	2005	55	328	383				55	328	383
4	2006	68	408	476				68	408	476
5	2007	82	488	570				82	488	570
SEWER										
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	52	309	361				52	309	361
9	2006	64	385	449				64	385	449
10	2007	77	461	537				77	461	537

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Morningview

Schedule: C-6

Docket No. 060368-WS

Page: 2 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

	(1)	(2)	(3)	(4)
	Account No. 28306 Deferred State Tax Liability			
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
WATER				
1	2003	0	0	0
2	2004	0	0	0
3	2005	0	55	55
4	2006	55	13	68
5	2007	68	13	82
SEWER				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	52	52
9	2006	52	13	64
10	2007	64	13	77

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Morningview

Schedule: C-6

Docket No. 060368-WS

Page: 3 of 3

Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007

Preparer: Jack Schreyer

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	(1)	(2)	(3)	(4)
		Account No. 28305 Deferred Federal Tax Liability			
		Beginning Balance	Current Year Change	Ending Balance	
WATER					
1	2003	0	0	0	
2	2004	0	0	0	
3	2005	0	328	328	
4	2006	328	80	408	
5	2007	408	80	488	
SEWER					
6	2003	0	0	0	
7	2004	0	0	0	
8	2005	0	309	309	
9	2006	309	76	385	
10	2007	385	76	461	

Investment Tax Credits - Analysis

Florida Public Service Commission

Morningview
Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: C-7
 Page: 1 of 4
 Preparer: Jack Schreyer

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Line No.	(1)	(2)	3% ITC				(7)	(8)	4% ITC				(13)
	Year	Beginning Balance	Amount Realized		Amortization		Ending Balance	Beginning Balance	Amount Realized		Amortization		Ending Balance
			Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.			Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	
1		NONE						NONE					

Investment Tax Credits - Analysis

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: C-7
 Page: 2 of 4
 Preparer: Jack Schreyer

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

(1)	(2)	(3) (4) (5) (6)				(7)	(8)	(9) (10) (11) (12)				(13)
		8% ITC		10% ITC								
Line No.	Beginning Year Balance	Amount Realized		Amortization		Ending Balance	Beginning Balance	Amount Realized		Amortization		Ending Balance
		Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.			Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	
1	NONE						NONE					

Investment Tax Credits - Company Policies**Florida Public Service Commission**

Morningview
Docket No. 060368-WS
Test Year Ending 12/31/05

Schedule: C-7
Page: 3 of 4
Preparer: Jack Schreyer

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

NONE

Investment Tax Credits - Section 46(f) Election**Florida Public Service Commission**

Morningview
Docket No. 060368-WS
Test Year Ending 12/31/05

Schedule: C-7
Page: 4 of 4
Preparer: Jack Schreyer

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

NONE

Parent's Debt Information

Florida Public Service Commission

Morningview
Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006 & 2007

Schedule: C-8
 Page: 1 of 1
 Preparer: Jack Schreyer

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be **parent only**.

Line No.	(1) Description	(2) Average Amount	(3) % of Total	(4) Cost Rate	(5) Cost	(6) Supporting Schedules
2005						
1	-					
2	-					
2006						
3	Note	4,731,000	100.00%	6.00%	283,860	D-5
4	-					
2007						
5	Note	20,501,000	100.00%	6.00%	1,230,060	D-5
6	-					

Income Tax Returns**Florida Public Service Commission**

Morningview
Docket No. 060368-WS
Test Year Ending 12/31/05

Schedule: C-9
Page: 1 of 1
Preparer: Jack Schreyer

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Federal and State Income Tax Returns are available at the company's office location at
762 West Lancaster Ave, Bryn Mawr, PA 19010

Miscellaneous Tax Information**Florida Public Service Commission**

Morningview
Docket No. 060368-WS
Test Year Ending 12/31/05

Schedule: C-10
Page: 1 of 1
Preparer: Jack Schreyer

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

- | | | |
|-----|---------------------------------------------------------------------------------|------------|
| (1) | What tax years are open with the Internal Revenue Service? | 2004, 2005 |
| (2) | Is the treatment of customer deposits at issue with the IRS? | No |
| (3) | Is the treatment of contributions in aid of construction at issue with the IRS? | No |
| (4) | Is the treatment of unbilled revenue at issue with the IRS? | No |

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**Morningview
CAPITAL SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Requested Cost of Capital	D-1	113
Reconciliation to Rate Base	D-2	116
Preferred Stock	D-3	119
Short-Term Debt	D-4	120
Long-Term Debt	D-5	121
Variable Debt	D-6	123
Customer Deposits	D-7	125

Schedule of Requested Cost of Capital

13 Month Average balance

Morningview

Docket No. 060368-WS

Test Year Ending: 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1

Page: 1 of 3

Preparer: Jack Schreyer

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used submit an additional schedule reflecting year-end calculations.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER							
1	Long-Term Debt	20,297	38.64%	6.00%	2.32%	1,218	D-2
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	30,446	57.97%	10.12%	5.87%	3,081	D-2
5	Customer Deposits	413	0.79%	6.00%	0.05%	25	D-2
6	Accumulated Deferred Income Taxes	1,367	2.60%	0.00%	0.00%	0	D-2
7	Total	<u>52,523</u>	<u>100.00%</u>		<u>8.23%</u>	<u>4,324</u>	
SEWER							
8	Long-Term Debt	22,367	38.82%	6.00%	2.33%	1,342	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	33,551	58.23%	10.12%	5.89%	3,395	D-2
12	Customer Deposits	413	0.72%	6.00%	0.04%	25	D-2
13	Accumulated Deferred Income Taxes	1,289	2.24%	0.00%	0.00%	0	D-2
14	Total	<u>57,620</u>	<u>100.00%</u>		<u>8.26%</u>	<u>4,762</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Morningview**Docket No. 060368-WS**

Test Year Ending: 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 3

Preparer: Jack Schreyer

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis.
If a year-end basis is used submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
WATER							
1	Long-Term Debt	23,913	38.56%	6.00%	2.31%	1,435	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	35,869	57.84%	10.12%	5.85%	3,630	D-2
5	Customer Deposits	413	0.67%	6.00%	0.04%	25	D-2
6	Accumulated Deferred Income Taxes	1,815	2.93%	0.00%	0.00%	0	D-2
7	Total	<u>62,010</u>	<u>100.00%</u>		<u>8.21%</u>	<u>5,090</u>	
SEWER							
8	Long-Term Debt	20,225	38.39%	6.00%	2.30%	1,214	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	30,338	57.58%	10.12%	5.83%	3,070	D-2
12	Customer Deposits	413	0.78%	6.00%	0.05%	25	D-2
13	Accumulated Deferred Income Taxes	1,711	3.25%	0.00%	0.00%	0	D-2
14	Total	<u>52,687</u>	<u>100.00%</u>		<u>8.18%</u>	<u>4,308</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Morningview

Docket No. 060368-WS

Test Year Ending: 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 3 of 3

Preparer: Jack Schreyer

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis.

If a year-end basis is used submit an additional schedule reflecting year-end calculations.

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Supporting Schedules
WATER						
1	Long-Term Debt	32,056	38.74%	6.00%	2.32%	1,923 D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0 D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0 D-2
4	Common Stock	48,084	58.11%	10.12%	5.88%	4,866 D-2
5	Customer Deposits	413	0.50%	6.00%	0.03%	25 D-2
6	Accumulated Deferred Income Taxes	2,199	2.66%	0.00%	0.00%	0 D-2
7	Total	<u>82,752</u>	<u>100.00%</u>		<u>8.23%</u>	<u>6,814</u>
SEWER						
8	Long-Term Debt	32,357	38.81%	6.00%	2.33%	1,941 D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0 D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0 D-2
11	Common Stock	48,536	58.21%	10.12%	5.89%	4,912 D-2
12	Customer Deposits	413	0.50%	6.00%	0.03%	25 D-2
13	Accumulated Deferred Income Taxes	2,074	2.49%	0.00%	0.00%	0 D-2
14	Total	<u>83,380</u>	<u>100.00%</u>		<u>8.25%</u>	<u>6,878</u>

Cost of Short-Term Debt

Florida Public Service Commission

Morningview

Schedule: D-4

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

Utility [X] or Parent [X]

Explanation: Provide the following information on a 13 month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Average Amt Outstanding	(4) Effective Cost Rate	(5) Supporting Schedule(s)
1	There is no Short Term Debt for this subsidiary nor its parent					
2						
3						
4						
5						
6						
7						
8	Total	<u>0</u>			<u>0.00%</u>	

Cost of Long-Term Debt

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006, 2007
 Utility [X] or Parent []

Schedule: D-5
 Page: 1 of 2
 Preparer: Jack Schreyer

Explanation: Provide the specified data on long-term debt issues on a 13 month average basis for the test year.
 Arrange by type of issue (e.g., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Dis (Premium) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Interest Cost (Coupon Rate) x Col(4)	Interest Total Cost (8)+(9)+(10)	Effective Cost Rate (11)/(12)

1

All Long Term Debt is issued and held by the parent

Florida Public Service Commission

Schedule: D-5
 Page: 2 of 2
 Preparer: Jack Schreyer

Cost of Long-Term Debt

Morningview
 Docket No. 060368-WS
 Schedule Year Ended December 31 of
 Historical 2005, Projected 2006 & 2007
 Utility [] or Parent [X]

Explanation: Provide the specified data on long-term debt issues on a 13 month average basis for the test year. Arrange by type of issue (e.g., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Line No.	(1) Description, Coupon Rate Years of Life	(2) Issue Date Maturity Date	(3) Principal Amt. Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Disc. (Prem) Associated With Col (4)	(7) Unamortized Issuing Exp. Associated with Col (4)	(8) Annual Amort. of Discount (Prem) on Principal Outst.	(9) Annual Amort. of Issuing Exp. on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col(4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/ (4)-(6)-(7)
1												
2												
3	2006	6.00%	20,501,000	4,731,000	-	-	-	-	-	283,860	283,860	6.00%
4				4,731,000	-	-	-	-	-	-	-	-
5	2007	6.00%	20,501,000	20,501,000	-	-	-	-	-	1,230,060	1,230,060	6.00%
6				20,501,000	-	-	-	-	-	-	-	-

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Morningview
Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006, 2007
 Utility [X] or Parent []

Schedule: D-6
 Page: 1 of 2
 Preparer: <name>

Explanation: Provide the specified data on variable cost long-term debt issues on a 13 month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Disc. (Premium) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Basis of Variable Rate (e.g., Prime+%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (12)/(13)

1 All Long Term Debt is issued and held by the parent

Schedule of Customer Deposits

Florida Public Service Commission

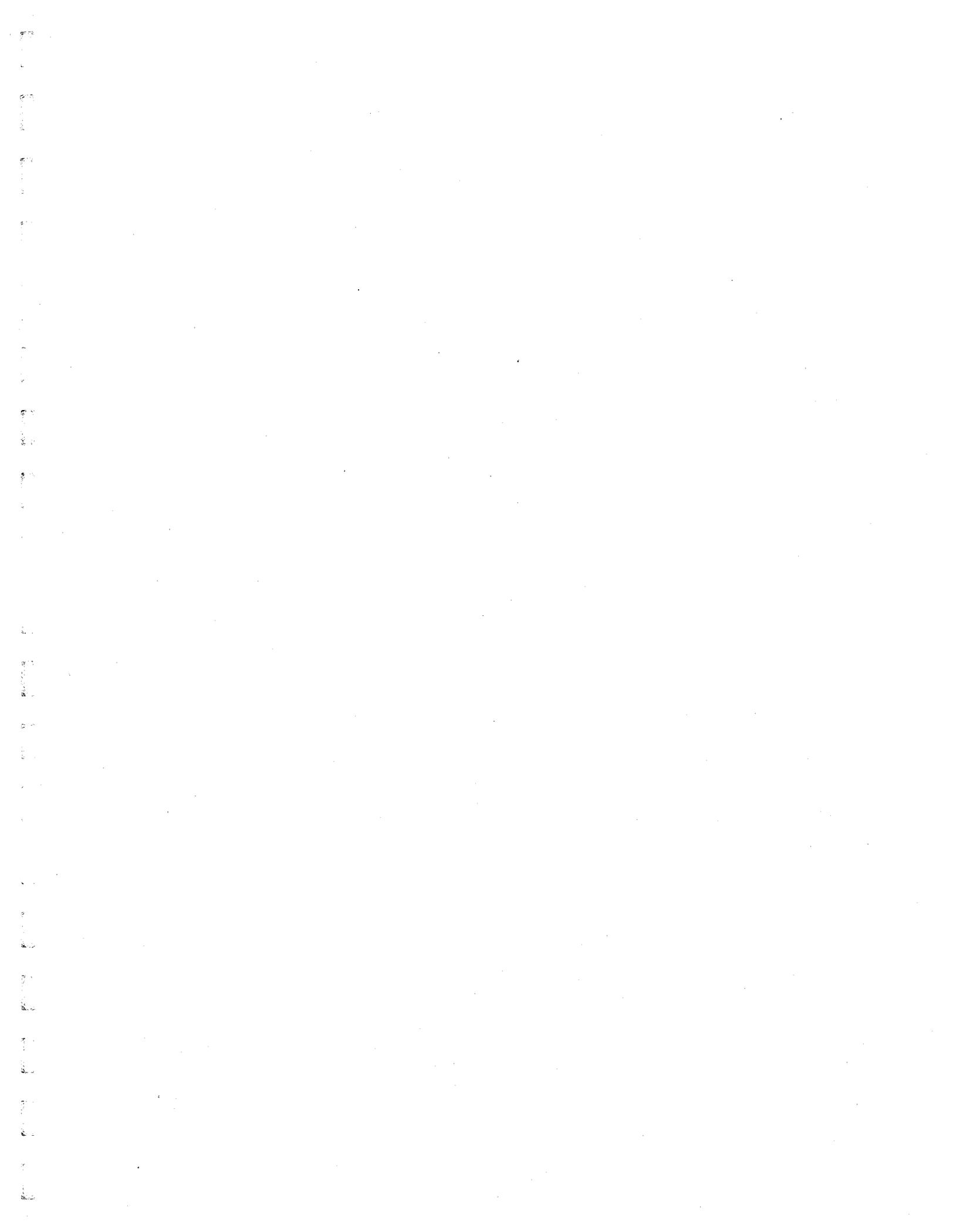
Morningview
 Docket No. 060368-WS
 Test Year Ending: 12/31/05

Schedule: D-7
 Page: 1 of 1
 Preparer: Jack Schreyer

Utility [X] or Parent []

Explanation: Provide a schedule of customer deposits on a 13 month average basis.

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Jan-05	1,072	0	(268)	804
2	Feb-05	804	0	0	804
3	Mar-05	804	0	0	804
4	Apr-05	804	0	0	804
5	May-05	804	0	0	804
6	Jun-05	804	0	0	804
7	Jul-05	804	0	0	804
8	Aug-05	804	134	(134)	804
9	Sep-05	804	0	0	804
10	Oct-05	804	134	(134)	804
11	Nov-05	804	134	0	938
12	Dec-05	938	0	0	938
13	Average				<u>826</u>
14		Water Allocated at		50%	<u>413</u>
15		Sewer Allocated at		50%	<u>413</u>



Morningview RATES SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Rate Schedule - Sewer	E-1s	128
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Revenues at Present & Proposed Rates - Sewer	E-2s	132
Customer Monthly Billing Schedules	E-3	135
Miscellaneous Service Charges	E-4	136
Miscellaneous Service Charge Revenue	E-5	137
Public Fire Hydrants Schedule	E-6	138
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Class A Utility Cost of Service Study	E-12	144
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Rate Schedule - Water

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Water [X] or Sewer []

Schedule: E-1w

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule of present rates and proposed rates.

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	Residential						
2	5/8" X 3/4"	17.78	17.95		18.31	27.91	43.93
3	3/4"	26.67	26.92		27.46	41.86	65.89
4	1"	44.46	44.88		45.79	69.80	109.82
5	1-1/2"	88.91	89.76		91.57	139.59	219.63
6	2"	142.26	143.61		146.51	223.34	351.41
7	3"	284.53	287.24		293.03	446.70	702.83
8	4"	444.56	448.79		457.84	697.94	1,098.17
9	6"	889.13	897.60		915.71	1,395.93	2,196.34
10	8"	1,422.61	1,436.16		1,465.13	2,233.47	3,514.14
11	10"	2,044.99	2,064.47		2,106.12	3,210.61	5,051.58
12	Gallonage charge, Block 1	3.76	3.80		3.88	5.91	6.40
13	Block 2	-	-		-	-	8.00
14	Block 3	-	-		-	-	-
15	Commerical						
16	5/8" X 3/4"	17.78	17.95		18.31	27.91	43.93
17	3/4"	26.67	26.92		27.46	41.86	65.89
18	1"	44.46	44.88		45.79	69.80	109.82
19	1-1/2"	88.91	89.76		91.57	139.59	219.63
20	2"	142.26	143.61		146.51	223.34	351.41
21	3"	284.53	287.24		293.03	446.70	702.83
22	4"	444.56	448.79		457.84	697.94	1,098.17
23	6"	889.13	897.60		915.71	1,395.93	2,196.34
24	8"	1,422.61	1,436.16		1,465.13	2,233.47	3,514.14
25	10"	2,044.99	2,064.47		2,106.12	3,210.61	5,051.58
26	Gallonage charge	3.76	3.80		3.88	5.91	6.40
27	Multi-Family						
28	5/8" X 3/4"	17.78	17.95		18.31	27.91	43.93
29	3/4"	26.67	26.92		27.46	41.86	65.89
30	1"	44.46	44.88		45.79	69.80	109.82
31	1-1/2"	88.91	89.76		91.57	139.59	219.63
32	2"	142.26	143.61		146.51	223.34	351.41
33	3"	284.53	287.24		293.03	446.70	702.83
34	4"	444.56	448.79		457.84	697.94	1,098.17
35	6"	889.13	897.60		915.71	1,395.93	2,196.34
36	8"	1,422.61	1,436.16		1,465.13	2,233.47	3,514.14
37	10"	2,044.99	2,064.47		2,106.12	3,210.61	5,051.58
38	Gallonage charge	3.76	3.80		3.88	5.91	6.40
39	Fire Protection						
40	2"	11.85	11.96		12.20	18.60	87.85
41	3"	23.71	23.94		24.42	37.23	175.71
42	4"	37.04	37.39		38.14	58.14	274.54
43	6"	74.10	74.81		76.32	116.34	549.09
44	8"	118.55	119.68		122.09	186.12	878.54
45	10"	170.41	172.03		175.50	267.54	1,262.90

Rate Schedule - Sewer

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Water [] or Sewer [X]

Schedule: E-1s

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule of present rates and proposed rates.

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	Residential						
2	5/8" X 3/4"	23.95	24.18		24.40	53.24	51.13
3	3/4"	23.95	24.18		24.40	53.24	76.69
4	1"	23.95	24.18		24.40	53.24	127.82
5	1-1/2"	23.95	24.18		24.40	53.24	255.64
6	2"	23.95	24.18		24.40	53.24	409.02
7	3"	23.95	24.18		24.40	53.24	818.03
8	4"	23.95	24.18		24.40	53.24	1,278.18
9	6"	23.95	24.18		24.40	53.24	2,556.35
10	8"	23.95	24.18		24.40	53.24	4,090.16
11	10"	23.95	24.18		24.40	53.24	5,879.61
12	Gallage cap (gallons)	6,000	6,000		6,000	6,000	6,000
13	Gallage Charge, Capped Usage	7.43	7.50		7.57	16.52	17.86
14							
15	Commerical						
16	5/8" X 3/4"	23.95	24.18		24.40	53.24	51.13
17	3/4"	35.94	36.29		36.62	79.91	76.69
18	1"	59.89	60.47		61.02	133.15	127.82
19	1-1/2"	119.76	120.92		122.02	266.25	255.64
20	2"	191.61	193.47		195.22	425.98	409.02
21	3"	383.22	386.95		390.46	852.00	818.03
22	4"	598.78	604.60		610.08	1,331.21	1,278.18
23	6"	1,197.57	1,209.22		1,220.18	2,662.47	2,556.35
24	8"	1,916.12	1,934.76		1,952.30	4,259.98	4,090.16
25	10"	2,754.43	2,781.22		2,806.43	6,123.72	5,879.61
26	Gallage charge	8.94	9.03		9.11	19.88	21.43
27	Multi-Family						
28	5/8" X 3/4"	23.95	24.18		24.40	53.24	51.13
29	3/4"	35.94	36.29		36.62	79.91	76.69
30	1"	59.89	60.47		61.02	133.15	127.82
31	1-1/2"	119.76	120.92		122.02	266.25	255.64
32	2"	191.61	193.47		195.22	425.98	409.02
33	3"	383.22	386.95		390.46	852.00	818.03
34	4"	598.78	604.60		610.08	1,331.21	1,278.18
35	6"	1,197.57	1,209.22		1,220.18	2,662.47	2,556.35
36	8"	1,916.12	1,934.76		1,952.30	4,259.98	4,090.16
37	10"	2,754.43	2,781.22		2,806.43	6,123.72	5,879.61
38	Gallage charge	8.94	9.03		9.11	19.88	21.43
39	Flat Rate						
40	Resid'l Wastwater Only (RWO)	59.62	60.20		60.75	132.56	107.36
41	Reuse per Sprinkler Head	-	-		-	-	-
42	Reuse Flate Rate	-	-		-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed 2007

Water or Sewer

Schedule: E-2w

Page: 1 of 3

Preparer: Jack Schreyer

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Conservation Gallons	(9) Proposed Rate	(10) Revenue at Proposed
1	Residential									
2	5/8" X 3/4"	337	1,752	Split Yr	6,035	18.31	6,170	NA	43.93	14,804
3	3/4"	0	0	Split Yr	0	27.46	0	NA	65.89	0
4	1"	60	421	Split Yr	2,687	45.79	2,747	NA	109.82	6,589
5	1-1/2"	0	0	Split Yr	0	91.57	0	NA	219.63	0
6	2"	0	0	Split Yr	0	146.51	0	NA	351.41	0
7	3"	0	0	Split Yr	0	293.03	0	NA	702.83	0
8	4"	0	0	Split Yr	0	457.84	0	NA	1,098.17	0
9	Gallorage									
10	Block 1	-	2,173	Split Yr	8,232	3.88	8,431	1,523	6.40	9,747
11	Block 2	-		Split Yr	0	-	0	650	8.00	5,200
12	Block 3	-		Split Yr	0	-	0	0	-	0
13	Total Residential	<u>397</u>	<u>2,173</u>		<u>16,953</u>		<u>17,349</u>	<u>2,173</u>		<u>36,341</u>
14	Average Bill				<u>42.70</u>		<u>43.70</u>			<u>91.54</u>
15	Commerical									
16	5/8" X 3/4"	0	0	Split Yr	0	18.31	0	NA	43.93	0
17	3/4"	0	0	Split Yr	0	27.46	0	NA	65.89	0
18	1"	0	0	Split Yr	0	45.79	0	NA	109.82	0
19	1-1/2"	0	0	Split Yr	0	91.57	0	NA	219.63	0
20	2"	0	0	Split Yr	0	146.51	0	NA	351.41	0
21	3"	0	0	Split Yr	0	293.03	0	NA	702.83	0
22	4"	0	0	Split Yr	0	457.84	0	NA	1,098.17	0
23										
24	Gallorage	-	0	Split Yr	0	3.88	0	0	6.40	0
25										
26										
27	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
29	Multi-Family									
30	5/8" X 3/4"	0	0	Split Yr	0	18.31	0	NA	43.93	0
31	3/4"	0	0	Split Yr	0	27.46	0	NA	65.89	0
32	1"	0	0	Split Yr	0	45.79	0	NA	109.82	0
33	1-1/2"	0	0	Split Yr	0	91.57	0	NA	219.63	0
34	2"	0	0	Split Yr	0	146.51	0	NA	351.41	0
35	3"	0	0	Split Yr	0	293.03	0	NA	702.83	0
36	4"	0	0	Split Yr	0	457.84	0	NA	1,098.17	0
37										
38	Gallorage	-	0	Split Yr	0	3.88	0	0	6.40	0
39										
40										
41	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
43	Fire Protection									
44	2"	0	NA	Split Yr	0	12.20	0	NA	87.85	0
45	3"	0	NA	Split Yr	0	24.42	0	NA	175.71	0
46	4"	0	NA	Split Yr	0	38.14	0	NA	274.54	0
47	6"	0	NA	Split Yr	0	76.32	0	NA	549.09	0
48	8"	0	NA	Split Yr	0	122.09	0	NA	878.54	0
49	10"	0	NA	Split Yr	0	175.50	0	NA	1,262.90	0
50										
51										
52										
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
55	Subtotal				<u>16,953</u>		<u>17,349</u>			<u>36,341</u>
56	Unbilled Revenues				0		0			-
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				45		45			72
59	Total Revenue				<u>16,998</u>		<u>17,394</u>			<u>36,413</u>
60	Booked Revenue				<u>16,951</u>					
61	Difference				48 =	0.3%				
62										
63										

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Period: 1/1/05 - 4/14/05

Water [X] or Sewer []

Schedule: E-2w

Page: 2 of 3

Preparer: Jack Schreyer

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	85	493	17.78	1,511
3	3/4"	0	0	26.67	0
4	1"	15	138	44.46	667
5	1-1/2"	0	0	88.91	0
6	2"	0	0	142.26	0
7	3"	0	0	284.53	0
8	4"	0	0	444.56	0
9	<i>Gallorage</i>				
10	<i>Block 1</i>	-	631	3.76	2,373
11	<i>Block 2</i>	-	-	-	0
12	<i>Block 3</i>	-	-	-	0
13	Total Residential	<u>100</u>	<u>631</u>		<u>4,551</u>
14	Average Bill				<u>45.51</u>
15	Commerical				
16	5/8" X 3/4"	0	0	17.78	0
17	3/4"	0	0	26.67	0
18	1"	0	0	44.46	0
19	1-1/2"	0	0	88.91	0
20	2"	0	0	142.26	0
21	3"	0	0	284.53	0
22	4"	0	0	444.56	0
23					
24	<i>Gallorage</i>	-	0	3.76	0
25		-	-	-	0
26		-	-	-	0
27	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>0</u>
29	Multi-Family				
30	5/8" X 3/4"	0	0	17.78	0
31	3/4"	0	0	26.67	0
32	1"	0	0	44.46	0
33	1-1/2"	0	0	88.91	0
34	2"	0	0	142.26	0
35	3"	0	0	284.53	0
36	4"	0	0	444.56	0
37					
38	<i>Gallorage</i>	-	0	3.76	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>0</u>
43	Fire Protection				
44	1"	0	NA	11.85	0
45	2"	0	NA	23.71	0
46	3"	0	NA	37.04	0
47	4"	0	NA	74.10	0
48	6"	0	NA	118.55	0
49	8"	0	NA	170.41	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>0</u>
55	Subtotal				<u>4,551</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Period: 4/15/05 - 12/31/05

Water [X] or Sewer []

Schedule: E-2w

Page: 3 of 3

Preparer: Jack Schreyer

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	252	1,259	17.95	4,523
3	3/4"	0	0	26.92	0
4	1"	45	283	44.88	2,020
5	1-1/2"	0	0	89.76	0
6	2"	0	0	143.61	0
7	3"	0	0	287.24	0
8	4"	0	0	448.79	0
9	Gallorage				
10	Block 1	-	1,542	3.80	5,860
11	Block 2	-	-	-	0
12	Block 3	-	-	-	0
13	Total Residential	<u>297</u>	<u>1,542</u>		<u>12,403</u>
14	Average Bill				<u>41.76</u>
15	Commerical				
16	5/8" X 3/4"	0	0	17.95	0
17	3/4"	0	0	26.92	0
18	1"	0	0	44.88	0
19	1-1/2"	0	0	89.76	0
20	2"	0	0	143.61	0
21	3"	0	0	287.24	0
22	4"	0	0	448.79	0
23					
24	Gallorage	-	0	3.80	0
25		-	-	-	0
26		-	-	-	0
27	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>-</u>
29	Multi-Family				
30	5/8" X 3/4"	0	0	17.95	0
31	3/4"	0	0	26.92	0
32	1"	0	0	44.88	0
33	1-1/2"	0	0	89.76	0
34	2"	0	0	143.61	0
35	3"	0	0	287.24	0
36	4"	0	0	448.79	0
37					
38	Gallorage	-	0	3.80	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>
43	Fire Protection				
44	1"	0	NA	11.96	0
45	2"	0	NA	23.94	0
46	3"	0	NA	37.39	0
47	4"	0	NA	74.81	0
48	6"	0	NA	119.68	0
49	8"	0	NA	172.03	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
	Subtotal				<u>12,403</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed 2007

Water [] or Sewer [X]

Schedule: E-2s

Page: 1 of 3

Preparer: Jack Schreyer

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Proposed Usage	(9) Proposed Rate	(10) Revenue at Proposed
1	Residential									
2	5/8" X 3/4"	325	1,249	Split Yr	7,840	24.40	7,930		51.13	16,617
3	3/4"	0	0	Split Yr	0	24.40	0		76.69	0
4	1"	60	274	Split Yr	1,447	24.40	1,464		127.82	7,669
5	1-1/2"	0	0	Split Yr	0	24.40	0		255.64	0
6	2"	0	0	Split Yr	0	24.40	0		409.02	0
7	3"	0	0	Split Yr	0	24.40	0		818.03	0
8	4"	0	0	Split Yr	0	24.40	0		1,278.18	0
9	Gallorage cap (gallons)		none							
10	Capped Usage	-	1,523	Split Yr	11,395	7.57	11,529	1,523	17.86	27,201
11	Usage Above Cap	-	650					650		
12										
13	Total Residential	<u>385</u>	<u>2,173</u>		<u>20,682</u>		<u>20,923</u>			<u>51,487</u>
14	Average Bill				<u>53.72</u>		<u>54.35</u>			<u>133.73</u>
15	Commerical									
16	5/8" X 3/4"	0	0	Split Yr	0	24.40	0		51.13	0
17	3/4"	0	0	Split Yr	0	36.62	0		76.69	0
18	1"	0	0	Split Yr	0	61.02	0		127.82	0
19	1-1/2"	0	0	Split Yr	0	122.02	0		255.64	0
20	2"	0	0	Split Yr	0	195.22	0		409.02	0
21	3"	0	0	Split Yr	0	390.46	0		818.03	0
22	4"	0	0	Split Yr	0	610.08	0		1,278.18	0
23										
24	Gallorage	-	0	Split Yr	0	9.11	0		21.43	0
25	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>
26	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
27	Multi-Family									
28	5/8" X 3/4"	0	0	Split Yr	0	24.40	0		51.13	0
29	3/4"	0	0	Split Yr	0	36.62	0		76.69	0
30	1"	0	0	Split Yr	0	61.02	0		127.82	0
31	1-1/2"	0	0	Split Yr	0	122.02	0		255.64	0
32	2"	0	0	Split Yr	0	195.22	0		409.02	0
33	3"	0	0	Split Yr	0	390.46	0		818.03	0
34	4"	0	0	Split Yr	0	610.08	0		1,278.18	0
35										
36	Gallorage	-	0	Split Yr	0	9.11	0		21.43	0
37	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>
38	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
39	Flat Rate									
40	Res. Wastewater Only	12	NA	Split Yr	721	60.75	729		107.36	1,288
41	Sprinkler Heads	0	NA	Split Yr	0	-	0		-	0
42	Reuse	0	NA	Split Yr	0	-	0		-	0
43	Total Flat Rate - Other				<u>721</u>		<u>729</u>			<u>1,288</u>
44	Subtotal				<u>21,402</u>		<u>21,652</u>			<u>52,776</u>
45	Unbilled Revenues				0		0			-
46	Guaranteed Revenues				0		0			-
47	Misc. Service Charge				0		0			0
48	Total Revenue				<u>21,402</u>		<u>21,652</u>			<u>52,776</u>
49	Booked Revenue				<u>20,121</u>					
50	Difference				<u>1,282</u> =	6.4%				
51					0					
52					0	0.0%				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Schedule Period: 1/1/05 - 4/14/05
 0

Schedule: E-2s
 Page: 2 of 3
 Preparer: Jack Schreyer

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	82	323	23.95	1,964
3	3/4"	0	0	23.95	0
4	1"	15	73	23.95	359
5	1-1/2"	0	0	23.95	0
6	2"	0	0	23.95	0
7	3"	0	0	23.95	0
8	4"	0	0	23.95	0
9	<i>Gallorage cap</i>				
10	<i>Capped Usage</i>	-	396	7.43	2,942
11	<i>Usage Above Cap</i>	-			
12					
13	Total Residential	<u>97</u>	<u>396</u>		<u>5,265</u>
14	Average Bill				<u>0.00</u>
15	Commerical				
16	5/8" X 3/4"	0	0	23.95	0
17	3/4"	0	0	35.94	0
18	1"	0	0	59.89	0
19	1-1/2"	0	0	119.76	0
20	2"	0	0	191.61	0
21	3"	0	0	383.22	0
22	4"	0	0	598.78	0
23					
24	<i>Gallorage</i>	-	0	8.94	0
25	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
26	Average Bill				<u>0.00</u>
27	Multi-Family				
28	5/8" X 3/4"	0	0	23.95	0
29	3/4"	0	0	35.94	0
30	1"	0	0	59.89	0
31	1-1/2"	0	0	119.76	0
32	2"	0	0	191.61	0
33	3"	0	0	383.22	0
34	4"	0	0	598.78	0
35					
36	<i>Gallorage</i>	-	0	8.94	0
37	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
38	Average Bill				<u>-</u>
39	Flat Rate				
40	Res. Wastewater Only	3	NA	59.62	179
41	Sprinkler Heads	0	NA	-	0
42	Reuse	0	NA	-	0
43	Total Flat Rate - Other				<u>179</u>
44	Subtotal				<u>5,444</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Morningview

Docket No. 060368-WS
 Schedule Period: 4/15/05 - 12/31/05
 0

Schedule: E-2s
 Page: 3 of 3
 Preparer: Jack Schreyer

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	243	926	24.18	5,876
3	3/4"	0	0	24.18	0
4	1"	45	201	24.18	1,088
5	1-1/2"	0	0	24.18	0
6	2"	0	0	24.18	0
7	3"	0	0	24.18	0
8	4"	0	0	24.18	0
9	Gallorage cap				
10	Capped Usage	-	1,127	7.50	8,453
11	Usage Above Cap	-			
12		-			
13	Total Residential	<u>288</u>	<u>1,127</u>		<u>15,416</u>
14	Average Bill				<u>53.53</u>
15	Commerical				
16	5/8" X 3/4"	0	0	24.18	0
17	3/4"	0	0	36.29	0
18	1"	0	0	60.47	0
19	1-1/2"	0	0	120.92	0
20	2"	0	0	193.47	0
21	3"	0	0	386.95	0
22	4"	0	0	604.60	0
23					
24	Gallorage	-	0	9.03	0
25	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
26	Average Bill				<u>-</u>
27	Multi-Family				
28	5/8" X 3/4"	0	0	24.18	0
29	3/4"	0	0	36.29	0
30	1"	0	0	60.47	0
31	1-1/2"	0	0	120.92	0
32	2"	0	0	193.47	0
33	3"	0	0	386.95	0
34	4"	0	0	604.60	0
35					
36	Gallorage	-	0	9.03	0
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
38	Average Bill				<u>-</u>
39	Flat Rate				
40	Res. Wastewater Only	9	NA	60.20	542
41	Sprinkler Heads	0	NA	-	0
42	Reuse	0	NA	-	0
43	Total Flat Rate - Other				<u>542</u>
44	Subtotal				<u>15,958</u>

Customer Monthly Billing Schedule

Florida Public Service Commission

Morningview

Schedule: E-3

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

Explanation: Provide a schedule of monthly customers billed or served by class.

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	Jan-05	33	0	0	0	0	33
2	Feb-05	33	0	0	0	0	33
3	Mar-05	33	0	0	0	0	33
4	Apr-05	33	0	0	0	0	33
5	May-05	33	0	0	0	0	33
6	Jun-05	33	0	0	0	0	33
7	Jul-05	32	0	0	0	0	32
8	Aug-05	32	0	0	0	0	32
9	Sep-05	33	0	0	0	0	33
10	Oct-05	33	0	0	0	0	33
11	Nov-05	32	0	0	0	0	32
12	Dec-05	32	0	0	0	0	32
13	Total Water	392	0	0	0	0	392

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
14	Jan-05	32	0	0	0	0	32
15	Feb-05	32	0	0	0	0	32
16	Mar-05	32	0	0	0	0	32
17	Apr-05	32	0	0	0	0	32
18	May-05	32	0	0	0	0	32
19	Jun-05	32	0	0	0	0	32
20	Jul-05	31	0	0	0	0	31
21	Aug-05	31	0	0	0	0	31
22	Sep-05	32	0	0	0	0	32
23	Oct-05	32	0	0	0	0	32
24	Nov-05	31	0	0	0	0	31
25	Dec-05	31	0	0	0	0	31
26	Total Sewer	380	0	0	0	0	380

Miscellaneous Service Charges

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule: E-4

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

WATER

Line No.	(1) Type Charge	(2) Present		(3) After Hrs.		(4) Proposed		(5) After Hrs.	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.		
1	Initial Connection	15.00	15.00	24.00	31.00	24.00	31.00		
2	Normal Reconnect	15.00	15.00	24.00	31.00	24.00	31.00		
3	Violation Reconnect	-	-	48.00	62.00	48.00	62.00		
4	Premises Visit	-	-	24.00	31.00	24.00	31.00		
5	Insufficient Funds	20.00	-	21.00	-	21.00	-		
6	Late Payment Fees	-	-	-	-	-	-		

SEWER

Line No.	(1) Type Charge	(2) Present		(3) After Hrs.		(4) Proposed		(5) After Hrs.	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.		
7	Initial Connection	Actual cost	Actual cost	Actual cost	Actual cost	Actual cost	Actual cost		
8	Normal Reconnect	Actual cost	Actual cost	Actual cost	Actual cost	Actual cost	Actual cost		
9	Violation Reconnect	Actual cost	Actual cost	Actual cost	Actual cost	Actual cost	Actual cost		
10	Premises Visit	-	-	24.00	31.00	24.00	31.00		
11	Insufficient Funds	20.00	-	21.00	-	21.00	-		
12	Late Payment Fees	-	-	-	-	-	-		

Derivation of charges

Premises Visit charges are based on 1 hour of field service labor plus vehicle use costs, 1/4 hour clerical time, plus office and payroll overheads.

Violation Reconnection involves both a disconnection and reconnection visit to the property and is therefore twice the Premises Visit charge.

Insufficient Funds (NSF checks) charges are established using 1/2 hour clerical time plus office and payroll, overheads, and bank fees.

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: E-5

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule by month of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable. If a monthly schedule is not furnished, annual totals or by periods will be acceptable. If periods are not by-month, state what periods are used.

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
WATER							
1	Jan-05	0	0	0	0	0	0
2	Feb-05	0	0	0	0	0	0
3	Mar-05	0	0	0	0	0	0
4	Apr-05	0	0	0	0	0	0
5	May-05	0	0	0	0	0	0
6	Jun-05	0	0	0	0	0	0
7	Jul-05	15	0	0	0	0	15
8	Aug-05	0	0	0	0	0	0
9	Sep-05	15	0	0	0	0	15
10	Oct-05	15	0	0	0	0	15
11	Nov-05	0	0	0	0	0	0
12	Dec-05	0	0	0	0	0	0
13	Total Water	<u>45</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>45</u>
14	Annual Events	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
15	2006 Rate	15	15	0	0	20	
16	2006 Revenue	45	0	0	0	0	45
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	72	0	0	0	0	72
SEWER							
19	Jan-05	0	0	0	0	0	0
20	Feb-05	0	0	0	0	0	0
21	Mar-05	0	0	0	0	0	0
22	Apr-05	0	0	0	0	0	0
23	May-05	0	0	0	0	0	0
24	Jun-05	0	0	0	0	0	0
25	Jul-05	0	0	0	0	0	0
26	Aug-05	0	0	0	0	0	0
27	Sep-05	0	0	0	0	0	0
28	Oct-05	0	0	0	0	0	0
29	Nov-05	0	0	0	0	0	0
30	Dec-05	0	0	0	0	0	0
31	Total Sewer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
32	Annual Events	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
33	2006 Rate	Actual cost	Actual cost	Actual cost	0	20	
34	2006 Revenue	0	0	0	0	0	0
35	2007 Rate	Actual cost	Actual cost	Actual cost	24	21	
36	2007 Revenue	0	0	0	0	0	0

Public Fire Hydrants Schedule**Florida Public Service Commission****Morningview**

Schedule: E-6

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

Water [X] or Sewer []

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
-----------------	-------------	-------------	-----------------

1 **Any fire hydrant information is detailed on enclosed system maps**

Private Fire Protection Service**Florida Public Service Commission****Morningview****Docket No. 060368-WS**

Schedule Year End: 12/31/2005

Water [X] or Sewer []

Schedule: E-7

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule of private fire protection service by size of connection.
This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
-----------------	-------------	-------------	-----------------

1 **Any fire hydrant information is detailed on enclosed system maps**

Contracts and Agreements Schedule**Florida Public Service Commission****Morningview****Docket No. 060368-WS**

Schedule Year End: 12/31/2005

Schedule: E-8

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

Line No.	(1) Type	(2) Description
-------------	-------------	--------------------

N/A

Tax or Franchise Fee Schedule

Florida Public Service Commission

Morningview

Schedule: E-9

Docket No. 060368-WS

Page: 1 of 1

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Preparer: Jack Schreyer

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable).
State the type of agreement (i.e. contract, tax).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
WATER					
1	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%		None
2					
SEWER					
3	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%		None
4					

Service Availability Charges Schedule

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule: E-10

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule of present and proposed service availability charges.
 (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

(1)		(2)	(3)
Line No.	Type Charge	Present Charges	Proposed Charges
WATER			
1	Service Installation Charge	143.00	251.00
2	(Service Line Size)	154.00	278.00
3		202.00	403.00
4		245.00	513.00
5		Actual Costs	Actual Costs
6	Meter Installation Fee	90.00	138.00
7	(Meter Size)	110.00	138.00
8		140.00	138.00
9		300.00	274.00
10		385.00	430.00
11		Actual Costs	Actual Costs
12	Back Flow Preventor Installation Fee	Actual Costs	Actual Costs
13	Plant/System Capacity Charge	700.00	700.00
14	Main Extension Charge	446.00	446.00
SEWER			
15	Service Installation Charge		1,500.00
16			Actual Costs
17		170.00	
18		227.00	
19		548.00	
20		605.00	
21	Plant/System Capacity Charge	1,300.00	1,300.00
22	Main Extension Charge	480.00	480.00

Guaranteed Revenues Received

Florida Public Service Commission

Morningview
Docket No. 060368-WS

Schedule: E-11
 Page: 1 of 1
 Preparer: Jack Schreyer

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Water [X] or Sewer [X]

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts by month by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Other	(5) Total
1					
2					
3			N/A		
4					
5					
6					
7					
8					
9					
10					
11					
12					
	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Class A Utility Cost of Service Study

Florida Public Service Commission

Morningview

Schedule: E-12

Docket No. 060368-WS

Page: 1 of 1

Test Year Ended: 12/31/2005

Preparer: Jack Schreyer

Water [X] or Sewer [X]

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line
No.

Not applicable; no industrial customers.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Schedule Year End: 12/31/2006
 Water [X] or Sewer []

Schedule: E-13w
 Page: 1 of 2
 Preparer: Jack Schreyer

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Year 2006 Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Consump.	Proj. Year 2006 Factor	Proj. Test Year 2006 Consump.	Present Rates	Proj. Test Year 2006 Revenue	Conserv. Gallons	Proposed Rates	Projected 2006 Rev. Req.
1	Residential											
2	5/8" X 3/4"	337	Note A	349	1,752	Note B	1,814	18.31	6,390		43.93	15,332
3	3/4"	0		0	0		0	27.46	0		65.89	0
4	1"	60		60	421		421	45.79	2,747		109.82	6,589
5	1-1/2"	0		0	0		0	91.57	0		219.63	0
6	2"	0		0	0		0	146.51	0		351.41	0
7	3"	0		0	0		0	293.03	0		702.83	0
8	4"	0		0	0		0	457.84	0		1,098.17	0
9	Gallorage											
10	Block 1	-		0	2,173		2,235	3.88	8,673	1,577	6.40	10,093
11	Block 2	-		0	0		0	-	0	658	8.00	5,267
12	Block 3	-		0	0		0	-	0	0	-	0
13	Total Residential	<u>397</u>		<u>409</u>	<u>2,173</u>		<u>2,235</u>		<u>17,811</u>	<u>2,235</u>		<u>37,281</u>
14												
15	Commerical											
16	5/8" X 3/4"	0		0	0		0	18.31	0		43.93	0
17	3/4"	0		0	0		0	27.46	0		65.89	0
18	1"	0		0	0		0	45.79	0		109.82	0
19	1-1/2"	0		0	0		0	91.57	0		219.63	0
20	2"	0		0	0		0	146.51	0		351.41	0
21	3"	0		0	0		0	293.03	0		702.83	0
22	4"	0		0	0		0	457.84	0		1,098.17	0
23												
24	Gallorage	-		0	0		0	3.88	0	0	6.40	0
25	Total Commercial	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	18.31	0		43.93	0
29	3/4"	0		0	0		0	27.46	0		65.89	0
30	1"	0		0	0		0	45.79	0		109.82	0
31	1-1/2"	0		0	0		0	91.57	0		219.63	0
32	2"	0		0	0		0	146.51	0		351.41	0
33	3"	0		0	0		0	293.03	0		702.83	0
34	4"	0		0	0		0	457.84	0		1,098.17	0
35												
36	Gallorage	-		0	0		0	3.88	0	0	6.40	0
37	Total Multi-Family	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38												
39	Fire Protection											
40	2"	0		0				-	0		87.85	0
41	3"	0		0				-	0		175.71	0
42	4"	0		0				-	0		274.54	0
43	6"	0		0				-	0		549.09	0
44	8"	0		0				-	0		878.54	0
45	10"	0		0				-	0		1,262.90	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	<u>0</u>		<u>0</u>					<u>0</u>			<u>0</u>
48												
49	Subtotals	<u>397</u>		<u>409</u>	<u>2,173</u>		<u>2,235</u>		<u>17,811</u>	<u>2,235</u>		<u>37,281</u>
50	Misc. Service Charge								45			72
51	Total Revenue								<u>17,856</u>			<u>37,353</u>

Note A: Reflects projected customer growth for 2006

Note B: Projected Consumption is based on average 2005 residential use applied to growth

Projected Test Year Revenue Calculation

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Schedule Year End: 12/31/2007
 Water [X] or Sewer []

Schedule: E-13w
 Page: 2 of 2
 Preparer: Jack Schreyer

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Test Year 2007 Factor	Proj. Test Year 2006 Bills	Proj. Test Year 2006 Consump.	Proj. Test Year 2007 Factor	Proj. Test Year 2007 Consump.	Present Rates	Proj. Test Year 2007 Revenue	Conserv. Gallons	Proposed Rates	Projected 2007 Rev. Req.
1	Residential											
2	5/8" X 3/4"	349	Note A	349	1,814	Note B	1,814	18.31	6,390		43.93	15,332
3	3/4"	0		0	0		0	27.46	0		65.89	0
4	1"	60		60	421		421	45.79	2,747		109.82	6,589
5	1-1/2"	0		0	0		0	91.57	0		219.63	0
6	2"	0		0	0		0	146.51	0		351.41	0
7	3"	0		0	0		0	293.03	0		702.83	0
8	4"	0		0	0		0	457.84	0		1,098.17	0
9	Gallorage											
10	Block 1	0		0	2,235		2,235	3.88	8,673	1,577	6.40	10,093
11	Block 2	0		0	0		0	-	0	658	8.00	5,267
12	Block 3	0		0	0		0	-	0	0	-	0
13	Total Residential	409		409	2,235		2,235		17,811	2,235		37,281
14												
15	Commerical											
16	5/8" X 3/4"	0		0	0		0	18.31	0		43.93	0
17	3/4"	0		0	0		0	27.46	0		65.89	0
18	1"	0		0	0		0	45.79	0		109.82	0
19	1-1/2"	0		0	0		0	91.57	0		219.63	0
20	2"	0		0	0		0	146.51	0		351.41	0
21	3"	0		0	0		0	293.03	0		702.83	0
22	4"	0		0	0		0	457.84	0		1,098.17	0
23									0			
24	Gallorage	0		0	0		0	3.88	0	0	6.40	0
25	Total Commercial	0		0	0		0		0	0		0
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	18.31	0		43.93	0
29	3/4"	0		0	0		0	27.46	0		65.89	0
30	1"	0		0	0		0	45.79	0		109.82	0
31	1-1/2"	0		0	0		0	91.57	0		219.63	0
32	2"	0		0	0		0	146.51	0		351.41	0
33	3"	0		0	0		0	293.03	0		702.83	0
34	4"	0		0	0		0	457.84	0		1,098.17	0
35												
36	Gallorage	0		0	0		0	3.88	0	0	6.40	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	Fire Protection											
40	2"	0		0				-	0		87.85	0
41	3"	0		0				-	0		175.71	0
42	4"	0		0				-	0		274.54	0
43	6"	0		0				-	0		549.09	0
44	8"	0		0				-	0		878.54	0
45	10"	0		0				-	0		1,262.90	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	0		0					0			0
48												
49	Subtotals	409		409	2,235		2,235		17,811	2,235		37,281
50	Misc. Service Charge								45			72
51	Total Revenue								<u>17,856</u>			<u>37,353</u>

Note A: Reflects projected customer growth for 2007

Note B: Projected Consumption is based on average 2005 residential use applied to growth

Projected Test Year Revenue Calculation

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Schedule Year End: 12/31/2006
 Water [] or Sewer [X]

Schedule: E-13s
 Page: 1 of 2
 Preparer: Jack Schreyer

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(usage is in 1,000 gallons)											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Year 2006 Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Usage	Proj. Test Year 2006 Usage	Present Rates	Proj. Test Year 2006 Revenue	Proposed Year 2006 Usage	Proposed Rates	Projected 2006 Rev. Req.
1	Residential										
2	5/8" X 3/4"	325	Note A	337	1,249	Note B	1,295	24.40	8,223	51.13	17,231
3	3/4"	0		0	0		0	24.40	0	76.69	0
4	1"	60		60	274		274	24.40	1,464	127.82	7,669
5	1-1/2"	0		0	0		0	24.40	0	255.64	0
6	2"	0		0	0		0	24.40	0	409.02	0
7	3"	0		0	0		0	24.40	0	818.03	0
8	4"	0		0	0		0	24.40	0	1,278.18	0
9	Gallage cap (gallons)									6,000	
10	Capped Usage	-			1,523		1,569	7.57	11,878	1,579	17.86
11	Usage Above Cap	-			650		669			659	28,201
12											
13	Total Residential	385		397	2,173		2,238		21,565	2,238	53,101
14											
15	Commerical										
16	5/8" X 3/4"	0		0	0		0	24.40	0	51.13	0
17	3/4"	0		0	0		0	36.62	0	76.69	0
18	1"	0		0	0		0	61.02	0	127.82	0
19	1-1/2"	0		0	0		0	122.02	0	255.64	0
20	2"	0		0	0		0	195.22	0	409.02	0
21	3"	0		0	0		0	390.46	0	818.03	0
22	4"	0		0	0		0	610.08	0	1,278.18	0
23										0	
24	Gallage	-		0	0		0	9.11	0	0	21.43
25	Total Commercial	0		0	0		0	0	0	0	0
26											
27	Multi-Family										
28	5/8" X 3/4"	0		0	0		0	24.40	0	51.13	0
29	3/4"	0		0	0		0	36.62	0	76.69	0
30	1"	0		0	0		0	61.02	0	127.82	0
31	1-1/2"	0		0	0		0	122.02	0	255.64	0
32	2"	0		0	0		0	195.22	0	409.02	0
33	3"	0		0	0		0	390.46	0	818.03	0
34	4"	0		0	0		0	610.08	0	1,278.18	0
35										0	
36	Gallage	-		0	0		0	9.11	0	0	21.43
37	Total Multi-Family	0		0	0		0	0	0	0	0
38											
39	Flat Rate										
40	Res. Wastewater Only	12		12				60.75	729	107.36	1,288
41	Sprinkler Heads	0		0				-	0	-	0
42	Reuse	0		0				-	0	-	0
43	Total Flat Rate - Other	0		12					729		1,288
44	Subtotals	385		409	2,173		2,238		22,294	2,238	54,389
45	Misc. Service Charge								0		0
46	Total Revenue								22,294		54,389

Note A: Reflects projected customer growth for 2006
 Note B: Projected Consumption is based on average 2005 residential use applied to growth

Projected Test Year Revenue Calculation

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Schedule Year End: 12/31/2007
 Water [X] or Sewer []

Schedule: E-13s
 Page: 2 of 2
 Preparer: Jack Schreyer

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(usage is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Year 2007 Factor	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Usage	Proj. Year 2007 Factor	Proj. Test Year 2007 Usage	Present Rates	Proj. Test Year 2007 Revenue	Proposed Year 2007 Usage	Proposed Rates	Projected 2007 Rev. Req.
1	Residential											
2	5/8" X 3/4"	337	Note A	337	323	Note B	1,295	24.40	8,223		51.13	17,231
3	3/4"	0		0	0		0	24.40	0		76.69	0
4	1"	60		60	73		274	24.40	1,464		127.82	7,669
5	1-1/2"	0		0	0		0	24.40	0		255.64	0
6	2"	0		0	0		0	24.40	0		409.02	0
7	3"	0		0	0		0	24.40	0		818.03	0
8	4"	0		0	0		0	24.40	0		1,278.18	0
9	Gallorage cap (gallons)										6,000	
10	Capped Usage				396		1,569	7.57	11,878	1,579	17.86	28,201
11	Usage Above Cap				0		669			659		
1	Total Residential	<u>397</u>		<u>397</u>	<u>396</u>		<u>2,238</u>		<u>21,565</u>	<u>2,238</u>		<u>53,101</u>
2												
3	Commerical											
4	5/8" X 3/4"	0		0	0		0	24.40	0		51.13	0
5	3/4"	0		0	0		0	36.62	0		76.69	0
6	1"	0		0	0		0	61.02	0		127.82	0
7	1-1/2"	0		0	0		0	122.02	0		255.64	0
8	2"	0		0	0		0	195.22	0		409.02	0
9	3"	0		0	0		0	390.46	0		818.03	0
10	4"	0		0	0		0	610.08	0		1,278.18	0
11									0			
12	Gallorage				0		0	9.11	0	0	21.43	0
13	Total Commercial	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
14												
15	Multi-Family											
16	5/8" X 3/4"	0		0	0		0	24.40	0		51.13	0
17	3/4"	0		0	0		0	36.62	0		76.69	0
18	1"	0		0	0		0	61.02	0		127.82	0
19	1-1/2"	0		0	0		0	122.02	0		255.64	0
20	2"	0		0	0		0	195.22	0		409.02	0
21	3"	0		0	0		0	390.46	0		818.03	0
22	4"	0		0	0		0	610.08	0		1,278.18	0
23									0			
24	Gallorage				0		0	9.11	0	0	21.43	0
25	Total Multi-Family	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
26												
27	Flat Rate											
28	Res. Wastewater Only	12		12				60.75	729		107.36	1,288
29	Sprinkler Heads	0		0				-	0		-	0
30	Reuse	0		0				-	0		-	0
31	Total Flat Rate - Other	<u>12</u>		<u>12</u>				<u>-</u>	<u>729</u>		<u>-</u>	<u>1,288</u>
32												
33	Subtotals	<u>409</u>		<u>397</u>	<u>396</u>		<u>2,238</u>		<u>22,294</u>	<u>2,238</u>		<u>54,389</u>
34	Misc. Service Charge								0			0
35	Total Revenue								<u>22,294</u>			<u>54,389</u>
36												

Note A: Reflects projected customer growth for 2007

Note B: Projected Consumption is based on average 2005 residential use applied to growth

Billing Analysis Schedules

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year End: 12/31/2005

Water [X] or Sewer [X]

Customer Class:

Meter Size:

Schedule: E-14

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption	Number	Cumulative	Gallons	Cumulative	Reversed	Consolidated	Percentage
Line No.	Level	of Bills	Bills	Consumed (1) X (2)	Gallons	Bills	Factor [(1)X(6)]+(5)	of Total

See attached Bill Analyses

**Morningview
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Gallons of Water Pumped, Sold & Unaccounted For	F-1	151
Gallons of Wastewater Treated	F-2	152
Water Treatment Plant Data	F-3	153
Wastewater Treatment Plant Data	F-4	154
Used and Useful Calculations - Water Treatment Plant	F-5	155
Used and Useful Calculations - Sewer Treatment Plant	F-6	156
Used and Useful Calculation - Distribution & Collection Systems	F-7	157
Margin Reserve Calculations	F-8	158
Equivalent Residential Connections Calculation - Water	F-9	159
Equivalent Residential Connections Calculation - Sewer	F-10	160

**Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons**

Florida Public Service Commission

Morningview
Docket No. 060368-WS
Test Year End: 12/31/2005

Schedule: F-1
Page: 1 of 1
Preparer: John F. Guastella

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why.

Line No.	Month 2005	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan	252	0	284	13	(45)	
2	Feb	200	0	188	10	2	
3	Mar	211	0	159	29	23	
4	Apr	248	0	185	13	50	
5	May	238	0	230	12	(4)	
6	Jun	155	0	174	8	(27)	
7	Jul	267	0	130	14	123	
8	Aug	224	0	209	11	4	
9	Sep	225	0	155	18	52	
10	Oct	181	0	171	9	1	
11	Nov	187	0	151	9	27	
12	Dec	193	0	142	10	41	
13	TOTAL	2,581	0	2,178	156	247	9.6%

**Gallons of Wastewater Treated & Unaccounted For
In Thousands of Gallons**

Florida Public Service Commission

Morningview
Docket No. 060368-WS
Test Year End: 12/31/2005

Schedule: F-2
Page: 1 of 1
Preparer: John F. Guastella

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the the monthly operating reports sent to DER.

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	173,000	0	0	0	173,000	0
2	Feb	146,000	0	0	0	146,000	0
3	Mar	161,000	0	0	0	161,000	0
4	Apr	166,000	0	0	0	166,000	0
5	May	155,000	0	0	0	155,000	0
6	Jun	146,000	0	0	0	146,000	0
7	Jul	152,000	0	0	0	152,000	0
8	Aug	172,000	0	0	0	172,000	0
9	Sep	148,000	0	0	0	148,000	0
10	Oct	141,000	0	0	0	141,000	0
11	Nov	141,000	0	0	0	141,000	0
12	Dec	157,000	0	0	0	157,000	0
13	Total	1,858,000	0	0	0	1,858,000	0

Water Treatment Plant Data

Florida Public Service Commission

Morningview
Docket No. 060368-WS
 Test Year End: 12/31/2005

Schedule: F-3
 Page: 1 of 1
 Preparer: John F. Guastella

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

Line No.	Description	Date	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		<u>306,000</u>
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	<u>03/17/05</u>	<u>23,100</u>
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day	
		1 <u>07/15/05</u>	<u>19,200</u>
		2 <u>07/11/05</u>	<u>17,900</u>
		3 <u>07/12/05</u>	<u>16,300</u>
		4 <u>07/13/05</u>	<u>14,900</u>
		5 <u>07/18/05</u>	<u>11,550</u>
		Average	<u><u>15,970</u></u>
4	Average Daily Flow		<u>6,941</u>
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		<u>No</u>

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Morningview

Schedule: F-8

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: John F. Guastella

Historical 2005, Projected 2007

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant

Calculation for Historical Test Year 2005 (interim rates) and Projected Test Year 2007 (permanent rates):
Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period(s).

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
WATER					
1	2001	34.0	34.0	33.0	
2	2002	34.5	34.5	34.6	
3	2003	34.5	34.5	36.3	
4	2004	34.0	37.8	37.9	
5	2005	33.0	40.5	39.5	
6	2006			41.1	4.11%
7	2007			42.8	3.95%
8	2008			44.4	3.80%
9	2009			46.0	3.66%
10	2010			47.6	3.53% 5 yrs beyond 2005
11	2011			49.3	3.41%
12	2012			50.9	3.30% 5yrs beyond 2007

X Coefficient(s) 1.625

SEWER

13	2001	35.0	35.0	33.7	
14	2002	34.5	34.5	34.9	
15	2003	34.0	34.0	36.1	
16	2004	33.5	37.3	37.2	
17	2005	32.0	39.5	38.4	
18	2006			39.6	3.06%
19	2007			40.8	2.97%
20	2008			41.9	2.88%
21	2009			43.1	2.80%
22	2010			44.3	2.73% 5 yrs beyond 2005
23	2011			45.5	2.65%
24	2012			46.6	2.59% 5yrs beyond 2007

X Coefficient(s) 1.175

Equivalent Residential Connections - Water

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Test Year End: 12/31/2005

Schedule: F-9
 Page: 1 of 1
 Preparer: John F. Guastella

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	34	34	34.0	3,237	95.206	3,237	34.0	
2	2002	34	35	34.5	3,054	88.522	3,054	34.5	1.47%
3	2003	35	34	34.5	2,775	80.435	2,775	34.5	0.00%
4	2004	34	34	34.0	3,187	93.735	3,187	34.0	-1.45%
5	2005	34	32	33.0	2,178	66.000	2,178	33.0	-2.94%
Average Growth Through 5-Year Period (Col. 8)									-0.74%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Test Year End: 12/31/2005

Schedule: F-10
 Page: 1 of 1
 Preparer: John F. Guastella

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers			SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	35	35	35.0	1,721	49.171	1,721	35.0	
2	2002	35	34	34.5	1,657	48.029	1,657	34.5	-1.43%
3	2003	34	34	34.0	1,646	48.412	1,646	34.0	-1.45%
4	2004	34	33	33.5	1,637	48.866	1,637	33.5	-1.47%
5	2005	33	31	32.0	1,460	45.625	1,460	32.0	-4.48%
Average Growth Through 5-Year Period (Col. 8)									-2.22%



**Morningview
INTERIM RATE SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	162
Schedule of Rate Base - Interim Rates	G-2	163
Schedule of Adjustments to Rate Base - Interim	G-3	164
Schedule of Water Net Operating Income - Interim	G-4	165
Schedule of Adjustments to Operating Income - Interim	G-5	166
Schedule of Requested Cost of Capital - Interim	G-6	167

Rate Schedule - Interim Rates

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Test Year End: 12/31/2005
 Water [X] Sewer [X]

Schedule: G-1
 Page: 1 of 1
 Preparer: Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		52.44%	SEWER		118.20%
1	Residential			Residential		
2	5/8" X 3/4"	18.31	27.91	5/8" X 3/4"	24.40	53.24
3	3/4"	27.46	41.86	3/4"	24.40	53.24
4	1"	45.79	69.80	1"	24.40	53.24
5	1-1/2"	91.57	139.59	1-1/2"	24.40	53.24
6	2"	146.51	223.34	2"	24.40	53.24
7	3"	293.03	446.70	3"	24.40	53.24
8	4"	457.84	697.94	4"	24.40	53.24
9	6"	915.71	1,395.93	6"	24.40	53.24
10	8"	1,465.13	2,233.47	8"	24.40	53.24
11	10"	2,106.12	3,210.61	10"	24.40	53.24
12	Gallonage, Block 1	3.88	5.91	<i>Gallonage cap (gallons)</i>	6,000	6,000
13	Block 2	-	-	Gallonage charge	7.57	16.52
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	18.31	27.91	5/8" X 3/4"	24.40	53.24
17	3/4"	27.46	41.86	3/4"	36.62	79.91
18	1"	45.79	69.80	1"	61.02	133.15
19	1-1/2"	91.57	139.59	1-1/2"	122.02	266.25
20	2"	146.51	223.34	2"	195.22	425.98
21	3"	293.03	446.70	3"	390.46	852.00
22	4"	457.84	697.94	4"	610.08	1,331.21
23	6"	915.71	1,395.93	6"	1,220.18	2,662.47
24	8"	1,465.13	2,233.47	8"	1,952.30	4,259.98
25	10"	2,106.12	3,210.61	10"	2,806.43	6,123.72
26	Gallonage charge	3.88	5.91	Gallonage charge	9.11	19.88
27	Fire Protection			Flat Rate		
28	2"	12.20	18.60	Res. Wastewater Only	60.75	132.56
29	3"	24.42	37.23	<i>Sprinkler Heads</i>	-	-
30	4"	38.14	58.14	<i>Reuse</i>	-	-
31	6"	76.32	116.34			
32	8"	122.09	186.12			
33	10"	175.50	267.54			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Test Year End: 12/31/2005
 Historical [X] Projected []

Schedule: G-2
 Page: 1 of 1
 Preparer: Jack Schreyer

Explanation: Provide a schedule of the rate base used for Interim Rates

Line No.	(1) Description	(2) Adjusted Balance 12/31/2005	(3) Adjustments Last Rate Case	(4) Interim Rate Base	(5) Supporting Schedule(s)
WATER					
1	Utility Plant in Service	80,382	0	80,382	A-1
2	Utility Land & Land Rights	882	0	882	A-1
3	Less: Non-Used & Useful Plant	0	0	0	A-1
4	Construction Work in Progress	0	0	0	A-1
5	Less: Accumulated Depreciation	(31,645)	0	(31,645)	A-1
6	Less: CIAC	(3,789)	0	(3,789)	A-1
7	Accumulated Amortization of CIAC	2,348	0	2,348	A-1
8	Acquisition Adjustments	0	0	0	A-1
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-1
10	Less: Advances For Construction	0	0	0	A-1
11	Working Capital Allowance	4,346	0	4,346	A-1
12	Total Rate Base	<u>52,523</u>	<u>0</u>	<u>52,523</u>	
SEWER					
13	Utility Plant in Service	171,139	0	171,139	A-2
14	Utility Land & Land Rights	1,140	0	1,140	A-2
15	Less: Non-Used & Useful Plant	0	0	0	A-2
16	Construction Work in Progress	0	0	0	A-2
17	Less: Accumulated Depreciation	(117,463)	0	(117,463)	A-2
18	Less: CIAC	(6,032)	0	(6,032)	A-2
19	Accumulated Amortization of CIAC	5,197	0	5,197	A-2
20	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-2
21	Less: Advances For Construction	0	0	0	A-2
22	Working Capital Allowance	3,639	0	3,639	A-2
23	Total Rate Base	<u>57,620</u>	<u>0</u>	<u>57,620</u>	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical Projected

Water Sewer

Schedule: G-3

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Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the interim rate base

Line
No.

NONE

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Test Year End: 12/31/2005
 Historical [X] Projected []
 Water [X] Sewer [X]

Schedule: G-4
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 Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Description	Utility Adjusted Test Year	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules
Water						
1 Water Sales Revenues	16,953	0	16,953	8,891	25,844	B-4
2 Other Revenues	45	0	45	0	45	B-4
3 OPERATING REVENUES	<u>16,998</u>	<u>0</u>	<u>16,998</u>	<u>8,891</u>	<u>25,889</u>	
4 Operation & Maintenance	14,865	0	14,865	131	14,996	B-5
5 Depreciation, net of CIAC Amort.	2,371	0	2,371		2,371	B-13
6 Amortization	0	0	0		0	
7 Taxes Other Than Income	2,359	0	2,359	400	2,759	B-15
8 Provision for Income Taxes	(987)	0	(987)	2,731	1,744	C-1
9 OPERATING EXPENSES	<u>18,607</u>	<u>0</u>	<u>18,607</u>	<u>3,262</u>	<u>21,870</u>	
10 NET OPERATING INCOME	<u>(1,609)</u>	<u>0</u>	<u>(1,609)</u>	<u>5,628</u>	<u>4,019</u>	
11 RATE BASE	<u>52,523</u>	<u>0</u>	<u>52,523</u>		<u>52,523</u>	A-1
12 RATE OF RETURN	<u>-3.06%</u>				<u>7.65%</u>	
Sewer						
13 Sewer Sales Revenues	21,402	0	21,402	25,298	46,701	B-4
14 Other Revenues	0	0	0	0	0	B-4
15 OPERATING REVENUES	<u>21,402</u>	<u>0</u>	<u>21,402</u>	<u>25,298</u>	<u>46,701</u>	
16 Operation & Maintenance	26,552	0	26,552	374	26,926	B-6
17 Depreciation, net of CIAC Amort.	8,566	0	8,566		8,566	B-14
18 Amortization	0	0	0		0	
19 Taxes Other Than Income	3,723	0	3,723	1,138	4,861	B-15
20 Provision for Income Taxes	(6,709)	0	(6,709)	8,630	1,922	C-1
21 OPERATING EXPENSES	<u>32,132</u>	<u>0</u>	<u>32,132</u>	<u>10,142</u>	<u>42,274</u>	
22 NET OPERATING INCOME	<u>(10,730)</u>	<u>0</u>	<u>(10,730)</u>	<u>15,157</u>	<u>4,427</u>	
23 RATE BASE	<u>57,620</u>	<u>0</u>	<u>57,620</u>		<u>57,620</u>	A-2
24 RATE OF RETURN	<u>-18.62%</u>				<u>7.68%</u>	

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Morningview
 Docket No. 060368-WS
 Test Year End: 12/31/2005
 Historical Projected []
 Water [X] Sewer [X]

Schedule: G-5
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 Preparer: Jack Schreyer

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007			
1	NET OPERATING REVENUE		
2	Required Revenue Adjustment	<u>8,891</u>	<u>25,298</u>
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @	4.50% <u>400</u>	<u>1,138</u>
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	16,998	21,402
9	Plus Required Revenue Adjustment	<u>8,891</u>	<u>25,298</u>
10	Rate Year Revenue at Proposed Rates	25,889	46,701
11			
12	Less Operating Expenses Before Income Taxes	(20,126)	(40,353)
13	Less Interest Expense	(1,243)	(1,367)
14	Taxable Income	4,520	4,981
15	Income Tax at Composite Rate of	38.58% 1,744	1,922
16	Less Income Tax at Present Rates	<u>987</u>	<u>6,709</u>
17			
18	Income Tax Adjustment	<u>2,731</u>	<u>8,630</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6

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Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	20,297	38.64%	6.00%	2.32%	1,218	D-2
2 Short-Term Debt	0	0.00%		0.00%	0	D-2
3 Preferred Stock	0	0.00%		0.00%	0	D-2
4 Common Stock	30,446	57.97%	9.12%	5.29%	2,777	D-2
5 Customer Deposits	413	0.79%	6.00%	0.05%	25	D-2
6 Accumulated Deferred Income Taxes	1,367	2.60%	0.00%	0.00%	0	D-2
7 Total	<u>52,523</u>	<u>100.00%</u>		<u>7.65%</u>	<u>4,019</u>	
SEWER						
8 Long-Term Debt	22,367	38.82%	6.00%	2.33%	1,342	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11 Common Stock	33,551	58.23%	9.12%	5.31%	3,060	D-2
12 Customer Deposits	413	0.72%	6.00%	0.04%	25	D-2
13 Accumulated Deferred Income Taxes	1,289	2.24%	0.00%	0.00%	0	D-2
14 Total	<u>57,620</u>	<u>100.00%</u>		<u>7.68%</u>	<u>4,427</u>	

Note: Common stock cost rate established at low limit of equity return range