

12/13/2006 18:13

Morningview - Sewer

Docket No. 060368 - WS

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

Lake County, Florida

Rate Base Workpapers

Utility Plant in Service

Accumulated Depreciation

CIAC

Accumulated Amortization of CIAC

DOCUMENT NUMBER-DATE

00733 JAN 24 5

FILE COMMISSION OFFICE



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					1/4/2007 9:43
Index of Rate Base Workpapers- UPIS, Accum Depr, CIAC, Accum Amort of CIAC					
Describe Workpaper	FWS		ASI		
	Water	Sewer	Water	Sewer	
	Page ref	Page ref	Page ref	Page ref	
Company Header Sheet	1	1	1	1	
Index Page	2 a,b	2 a,b	2 a,b	2 a,b	
Utility Plant in Service					
Per Books- by month					
2004	3	3	N/A	N/A	
2005	4 a,b	4 a,b	4 a,b	4 a,b	
2006	5	5	5	5	
Details of changes and year end balances since Rate Base last established through 12/31/07					
	6	6	6 a,b	6 a,b	
Adjusted Balances					
2004					
Amendatory Order Balances	7	7	N/A	N/A	
CWIP to Plant	8	8	N/A	N/A	
Retirements	9	9	N/A	N/A	
Adjustments	10	10	N/A	N/A	
2004 Monthly Balances-Adjusted	11	11	N/A	N/A	
2005					
CWIP to Plant	12	12	N/A	N/A	
Retirements	13	13	N/A	N/A	
Adjustments	14	14	14	14	
a,b 2005 Monthly Balances-Adjusted	15 a,b	15 a,b	15 a,b	15 a,b	
2006					
CWIP to Plant	16	16	16	16	
Retirements	17	17	17	17	
Adjustments	18	18	18	18	
a,b 2006 Monthly Balances-Adjusted	19 a,b	19 a,b	19 a,b	19 a,b	
2007					
CWIP to Plant	20	20	20	20	
Retirements	21	21	21	21	
Adjustments	22	22	22	22	
a,b 2007 Monthly Balances-Adjusted	23 a,b	23 a,b	23 a,b	23 a,b	
Accumulated Depreciation					
Per Books- by month					
2004	24	24	N/A	N/A	
2005	25 a,b	25 a,b	25 a,b	25 a,b	
2006	26	26	26	26	
Details of changes and year end balances since Rate Base last established through 12/31/07					
	27	27	27 a,b	27 a,b	
Adjusted Balances					
2004					
Amendatory Order Balances	28	28	N/A	N/A	
Depreciable Plant	29	29	N/A	N/A	
Depreciation Rates	30	30	N/A	N/A	
Depreciation Expense	31	31	N/A	N/A	
Retirements	32	32	N/A	N/A	
Adjustments	33	33	N/A	N/A	
2004 Monthly Balances-Adjusted	34	34	N/A	N/A	
2005					
Depreciable Plant	35	35	N/A	N/A	
Depreciation Rates	36	36	N/A	N/A	
Depreciation Expense	37	37	N/A	N/A	
Retirements	38	38	N/A	N/A	
Adjustments	39	39	39	39	
2005 Monthly Balances-Adjusted	40 a,b	40 a,b	40 a,b	40 a,b	
2006					
Depreciable Plant	41	41	41	41	
Depreciation Rates	42	42	42	42	
Depreciation Expense	43	43	43	43	
Retirements	44	44	44	44	
Adjustments	45	45	45	45	
2006 Monthly Balances-Adjusted	46 a,b	46 a,b	46 a,b	46 a,b	
2007					
Depreciable Plant	47	47	47	47	
Depreciation Rates	48	48	48	48	
Depreciation Expense	49	49	49	49	
Retirements	50	50	50	50	
Adjustments	51	51	51	51	
2007 Monthly Balances-Adjusted	52 a,b	52 a,b	52 a,b	52 a,b	
<small>Note: pages above marked "a" refer to Rate Base Workpapers which exclude Admin level IT amounts which benefit all Florida systems. Pages marked "b" are MFR pages which include appropriate amounts as "Computer Equipment" (acct 340.51).</small>					



C:\Documents and Settings\mlm1\Florida Case_2006\Fog Index 1.xls\Sheet1						1/4/2007 9:43	
Index of Rate Base Workpapers- UPIS, Accum Depr, CIAC, Accum Amort of CIAC							
		FWS		ASI			
	Describe Workpaper	Water	Sewer	Water	Sewer		
		Page ref	Page ref	Page ref	Page ref		
CIAC							
	Per Books- by month						
	2004	53	53	N/A	N/A		
	2005	54 a,b	54 a,b	54 a,b	54 a,b		
	2006	55	55	55	55		
	Details of changes and year end balances since Rate Base last established through 12/31/07						
		56	56	56 a,b	56 a,b		
Adjusted Balances							
2004							
	FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories	57	57	57	57		
	Amendatory Order Balances	58	58	N/A	N/A		
	CIAC Additions	59	59	N/A	N/A		
	Adjustments	60	60	N/A	N/A		
	Adjusted CIAC Balances	61	61	N/A	N/A		
2005							
	CIAC Additions	62	62	62	62		
	Adjustments	62	62	62	62		
	Adjusted CIAC Balances	63 a,b	63 a,b	63 a,b	63 a,b		
2006							
	CIAC Additions	64	64	64	64		
	Adjustments	64	64	64	64		
	Adjusted CIAC Balances	65 a,b	65 a,b	65 a,b	65 a,b		
2007							
	CIAC Additions	66	66	66	66		
	Adjustments	66	66	66	66		
	Adjusted CIAC Balances	67 a,b	67 a,b	67 a,b	67 a,b		
Accumulated Amort of CIAC							
	Per Books- by month						
	2004	68	68	N/A	N/A		
	2005	69 a,b	69 a,b	69 a,b	69 a,b		
	2006	70	70	70	70		
	Details of changes and year end balances since Rate Base last established through 12/31/07						
		71	71	71 a,b	71 a,b		
Adjusted Balances							
2004							
	FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories	72	72	72	72		
	Amendatory Order Balances	73	73	N/A	N/A		
	Calculate Amort Rates eff 6/30/04	74-76	74-76	N/A	N/A		
	CIAC Balances	77	77	N/A	N/A		
	Amortization Rates	77	77	N/A	N/A		
	Amortization Expense	78	78	N/A	N/A		
	Adjustments	78	78	N/A	N/A		
	2004 Monthly Balances	79	79	N/A	N/A		
2005							
	Calculate Amort Rates eff 1/1/05	80-82	80,81	80-82	80,81		
	CIAC Balances	83	83	83	83		
	Amortization Rates	83	83	83	83		
	Amortization Expense	84	84	84	84		
	Adjustments	84	84	84	84		
	2005 Monthly Balances	85 a,b	85 a,b	85 a,b	85 a,b		
2006							
	Calculate Amort Rates eff 1/1/06	86-88	86-88	86,87	86,87		
	Calculate Amort Rates eff 5/1/06	89-91	89, 90	N/A	N/A		
	CIAC Balances	92	92	92	92		
	Amortization Rates	92	92	92	92		
	Amortization Expense	93	93	93	93		
	Adjustments	93	93	93	93		
	2006 Monthly Balances	94 a,b	94 a,b	94 a,b	94 a,b		
2007							
	Calculate Amort Rates eff 1/1/07	95-97	95-96	95,96	95,96		
	CIAC Balances	98	98	98	98		
	Amortization Rates	98	98	98	98		
	Amortization Expense	99	99	99	99		
	Adjustments	99	99	99	99		
	2006 Monthly Balances	100 a,b	100 a,b	100 a,b	100 a,b		

Note: pages above marked "a" refer to Rate Base Workpapers which exclude Admin level IT amounts which benefit all Florida systems.
 Pages marked "b" are MFR pages which include appropriate amounts as "Computer Equipment" (acct 340.51).

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Schedule of Sewer Plant in Service By Primary Account - 2004		Florida Public Service Commission				
Line	Acct No.	Account Name	Input field	Output field	11/30/04	12/31/04
1	INTANGIBLE PLANT					
2	351.1	Organization				
3	352.1	Franchise				
4	389.1	Other Plant & Misc. Equipment				
5	COLLECTION PLANT					
6	353.2	Land & Land Rights				
7	354.2	Structures & Improvements				
8	355.2	Power Generation Equipment				
9	360.2	Collection Sewers - Force				
10	361.2	Collection Sewers - Gravity				
11	362.2	Special Collecting Structures				
12	363.2	Services to Customers				
13	364.2	Flow Measuring Devices				
14	365.2	Flow Measuring Installations				
15	389.2	Other Plant & Misc. Equipment				
16	SYSTEM PUMPING PLANT					
17	353.3	Land & Land Rights				
18	354.3	Structures & Improvements				
19	355.3	Power Generation Equipment				
20	370.3	Receiving Wells				
21	371.3	Pumping Equipment				
22	389.3	Other Plant & Misc. Equipment				
23	TREATMENT AND DISPOSAL PLANT					
24	353.4	Land & Land Rights				
25	354.4	Structures & Improvements				
26	355.4	Power Generation Equipment				
27	364.4	Treatment & Disposal Equipment				
28	382.4	Outfall Sewers				
29	383.4	Outfall Lines				
30	386.4	Other Plant & Misc. Equipment				
31	RECLAIMED WATER TREATMENT PLANT					
32	353.5	Land & Land Rights				
33	354.5	Structures & Improvements				
34	355.5	Power Generation Equipment				
35	371.5	Pumping Equipment				
36	374.5	Reuse Distribution Reservoirs				
37	380.5	Treatment & Disposal Equipment				
38	381.5	Plant Sewers				
39	389.5	Other Plant & Misc. Equipment				
40	RECLAIMED WATER DISTRIBUTION PLANT					
41	352.6	Franchise				
42	353.6	Land & Land Rights				
43	354.6	Structures & Improvements				
44	355.6	Power Generation Equipment				
45	366.6	Reuse Services				
46	367.6	Reuse Meters & Meter Installations				
47	371.6	Pumping Equipment				
48	375.6	Reuse Transmission & Distr. Sys.				
49	389.6	Other Plant & Misc. Equipment				
50	GENERAL PLANT					
51	353.7	Land & Land Rights				
52	354.7	Structures & Improvements				
53	390.7	Office Furniture & Equipment				
54	390.71	Computer Equipment				
55	391.7	Transportation Equipment				
56	392.7	Stores Equipment				
57	393.7	Tools, Shop & Garage Equipment				
58	394.7	Laboratory Equipment				
59	395.7	Power Operated Equipment				
60	396.7	Communication Equipment				
61	397.7	Miscellaneous Equipment				
62	398.7	Other Tangible Plant				
63		TOTAL			0	0

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Schedule of Sewer Plant in Service By Primary Account- 2005													Florida Public Service Commission														
Monthly UPIS Balances per Books- 2005													Schedule:	A-6													
Morningview - Sewer													Page:	5 of 8													
Docket No. 060368 - WS													Preparer:	<name>													
Schedule Year Ended: 2005													Explanation: Provide UPIS balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month Average.														
Historic [x] or Projected []																											
													(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Acct No.	AccountName	Prior Year 12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance											
1		INTANGIBLE PLANT														0											
2	351.1	Organization	0													0											
3	352.1	Franchises	0													0											
4	389.1	Other Plant & Misc. Equipment	0													0											
5		COLLECTION PLANT														0											
6	353.2	Land & Land Rights	0													0											
7	354.2	Structures & Improvements	0													0											
8	355.2	Power Generation Equipment	0													0											
9	360.2	Collection Sewers - Force	0													0											
10	361.2	Collection Sewers - Gravity	0													0											
11	362.2	Special Collecting Structures	0													0											
12	363.2	Services to Customers	0													0											
13	364.2	Flow Measuring Devices	0													0											
14	365.2	Flow Measuring Installations	0													0											
15	389.2	Other Plant & Misc. Equipment	0													0											
16		SYSTEM PUMPING PLANT														0											
17	353.3	Land & Land Rights	0													0											
18	354.3	Structures & Improvements	0													0											
19	355.3	Power Generation Equipment	0													0											
20	370.3	Receiving Wells	0													0											
21	371.3	Pumping Equipment	0													0											
22	389.3	Other Plant & Misc. Equipment	0													0											
23		TREATMENT AND DISPOSAL PLANT														0											
24	353.4	Land & Land Rights	0													0											
25	354.4	Structures & Improvements	0													0											
26	355.4	Power Generation Equipment	0													0											
27	380.4	Treatment & Disposal Equipment	0													0											
28	381.4	Plant Sewers	0													0											
29	382.4	Outfall Sewer Lines	0													0											
30	389.4	Other Plant & Misc. Equipment	0													0											
31		RECLAIMED WATER TREATMENT PLANT														0											
32	353.5	Land & Land Rights	0													0											
33	354.5	Structures & Improvements	0													0											
34	355.5	Power Generation Equipment	0													0											
35	371.5	Pumping Equipment	0													0											
36	374.5	Reuse Distribution Reservoirs	0													0											
37	380.5	Treatment & Disposal Equipment	0													0											
38	381.5	Plant Sewers	0													0											
39	389.5	Other Plant & Misc. Equipment	0													0											
40		RECLAIMED WATER DISTRIBUTION PLANT														0											
41	352.6	Franchises	0													0											
42	353.6	Land & Land Rights	0													0											
43	354.6	Structures & Improvements	0													0											
44	355.6	Power Generation Equipment	0													0											
45	366.6	Reuse Services	0													0											
46	367.6	Reuse Meters & Meter Installations	0													0											
47	371.6	Pumping Equipment	0													0											
48	375.6	Reuse Transmission & Distr. Sys.	0													0											
49	389.6	Other Plant & Misc. Equipment	0													0											
50		GENERAL PLANT														0											
51	353.7	Land & Land Rights	0													0											
52	354.7	Structures & Improvements	0													0											
53	390.7	Office Furniture & Equipment	0													0											
54	390.71	Computer Equipment	0													0											
55	391.7	Transportation Equipment	0													0											
56	392.7	Stores Equipment	0													0											
57	393.7	Tools, Shop & Garage Equipment	0													0											
58	394.7	Laboratory Equipment	0													0											
59	395.7	Power Operated Equipment	0													0											
60	396.7	Communication Equipment	0													0											
61	397.7	Miscellaneous Equipment	0													0											
62	398.7	Other Tangible Plant	0													0											
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0											

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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.	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	356.2 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	390.4 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.

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Schedule of Sewer Plant in Service By Primary Account- 2006								
Monthly UPIS Balances per Books- 2006								
Morningview - Sewer		input field						
Docket No. 060368 - WS		101	6415	FWS	Morningview - Sewer			
Schedule Year Ended: 2006		Explanation: Provide UPIS balances by account for the period beginning 12/31/05 through 12/31/06, and 13 month Average.						
Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>								
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						Linked
2	351.1	Organization	0					0
3	352.1	Franchises	0					159
4	389.1	Other Plant & Misc. Equipment	0					0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0					0
7	354.2	Structures & Improvements	0					0
8	355.2	Power Generation Equipment	0					0
9	360.2	Collection Sewers - Force	0					3,097
10	361.2	Collection Sewers - Gravity	0					11,389
11	362.2	Special Collecting Structures	0					0
12	363.2	Services to Customers	0					3,105
13	364.2	Flow Measuring Devices	0					0
14	365.2	Flow Measuring Installations	0					0
15	389.2	Other Plant & Misc. Equipment	0					0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0					0
18	354.3	Structures & Improvements	0					0
19	355.3	Power Generation Equipment	0					0
20	370.3	Receiving Wells	0					45,962
21	371.3	Pumping Equipment	0					70,558
22	389.3	Other Plant & Misc. Equipment	0					0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0					1,140
25	354.4	Structures & Improvements	0					4,189
26	355.4	Power Generation Equipment	0					0
27	380.4	Treatment & Disposal Equipment	0					32,215
28	381.4	Plant Sewers	0					0
29	382.4	Outfall Sewer Lines	0					0
30	389.4	Other Plant & Misc. Equipment	0					0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0					0
33	354.5	Structures & Improvements	0					0
34	355.5	Power Generation Equipment	0					0
35	371.5	Pumping Equipment	0					0
36	374.5	Reuse Distribution Reservoirs	0					0
37	380.5	Treatment & Disposal Equipment	0					383
38	381.5	Plant Sewers	0					0
39	389.5	Other Plant & Misc. Equipment	0					0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0					0
42	353.6	Land & Land Rights	0					0
43	354.6	Structures & Improvements	0					0
44	355.6	Power Generation Equipment	0					0
45	366.6	Reuse Services	0					0
46	367.6	Reuse Meters & Meter Installations	0					0
47	371.6	Pumping Equipment	0					0
48	375.6	Reuse Transmission & Distr. Sys.	0					0
49	389.6	Other Plant & Misc. Equipment	0					0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0					0
52	354.7	Structures & Improvements	0					0
53	390.7	Office Furniture & Equipment	0					0
54	390.71	Computer Equipment	0					0
55	391.7	Transportation Equipment	0					0
56	392.7	Stores Equipment	0					0
57	393.7	Tools, Shop & Garage Equipment	0					0
58	394.7	Laboratory Equipment	0					0
59	395.7	Power Operated Equipment	0					0
60	396.7	Communication Equipment	0					0
61	397.7	Miscellaneous Equipment	0					0
62	398.7	Other Tangible Plant	0					0
63		TOTAL	0	0	0	0	0	172,207

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
Explanation: Schedule A-4 continued

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

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 Sewer Plant in Service By Primary Account- 2004								Florida Public Service Commission	
Amendatory Order Balances as of 6/30/04								Schedule: A.6	
								Page: 5 of 8	
								Preparer: <name>	
Morningsview - Sewer									
Docket No. 060368 - WS								Explanation: Provide UPIS balances by account for the period beginning 6/30/04	
Schedule Year Ended: 2004								when the Florida Water Services properties were acquired by AQUA, Inc.	
Historic [x] or Projected []								The balances as of 6/30/04 should be from the PSC's Amendatory Order issued Feb 27, 2006.	
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT	From Amend Ord						
2	351.1	Organization	0	0	0	0	0	0	0
3	352.1	Franchises	159	159	159	159	159	159	159
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		COLLECTION PLANT							
6	353.2	Land & Land Rights	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
8	355.2	Power Generation Equipment	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
10	361.2	Collection Sewers - Gravity	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
12	363.2	Services to Customers	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
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	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
21	371.3	Pumping Equipment	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
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
25	354.4	Structures & Improvements	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	32,215	32,215	32,215	32,215	32,215	32,215	32,215
28	381.4	Plant Sewers	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	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
33	354.5	Structures & Improvements	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
50		GENERAL PLANT							
51	353.7	Land & Land Rights	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0
63		TOTAL	171,824	171,824	171,824	171,824	171,824	171,824	171,824

Schedule of Sewer Plant in Service By Primary Account- 2004								Florida Public Service Commission	
CWIP to Plant -July through December 2004								Schedule: A-6	
=input field								Page: 6 of 8	
Morningview - Sewer								Preparer: <name>	
Docket No. 060368 - WS								Explanation: Provide 2004 amounts for projects that were physically placed	
Schedule Year Ended: 2004								in service after acquisition 6/30/04.	
Historic [x] or Projected []									
Line No.	Acct No.	(1) AccountName	(2) Jul	(3) Aug	(4) Sep	(5) Oct	(6) Nov	(7) Dec	(8)
1		INTANGIBLE PLANT							
2	351.1	Organization							
3	352.1	Franchises							
4	389.1	Other Plant & Misc. Equipment							
5		COLLECTION PLANT							
6	353.2	Land & Land Rights							
7	354.2	Structures & Improvements							
8	355.2	Power Generation Equipment							
9	360.2	Collection Sewers - Force							
10	361.2	Collection Sewers - Gravity							
11	362.2	Special Collecting Structures							
12	363.2	Services to Customers							
13	364.2	Flow Measuring Devices							
14	365.2	Flow Measuring Installations							
15	389.2	Other Plant & Misc. Equipment							
16		SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights							
18	354.3	Structures & Improvements							
19	355.3	Power Generation Equipment							
20	370.3	Receiving Wells							
21	371.3	Pumping Equipment							
22	389.3	Other Plant & Misc. Equipment							
23		TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights							
25	354.4	Structures & Improvements							
26	355.4	Power Generation Equipment							
27	380.4	Treatment & Disposal Equipment							
28	381.4	Plant Sewers							
29	382.4	Outfall Sewer Lines							
30	389.4	Other Plant & Misc. Equipment							
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights							
33	354.5	Structures & Improvements							
34	355.5	Power Generation Equipment							
35	371.5	Pumping Equipment							
36	374.5	Reuse Distribution Reservoirs							
37	380.5	Treatment & Disposal Equipment							
38	381.5	Plant Sewers							
39	389.5	Other Plant & Misc. Equipment							
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises							
42	353.6	Land & Land Rights							
43	354.6	Structures & Improvements							
44	355.6	Power Generation Equipment							
45	366.6	Reuse Services							
46	367.6	Reuse Meters & Meter Installations							
47	371.6	Pumping Equipment							
48	375.6	Reuse Transmission & Distr. Sys.							
49	389.6	Other Plant & Misc. Equipment							
50		GENERAL PLANT							
51	353.7	Land & Land Rights							
52	354.7	Structures & Improvements							
53	390.7	Office Furniture & Equipment							
54	390.71	Computer Equipment							
55	391.7	Transportation Equipment							
56	392.7	Stores Equipment							
57	393.7	Tools, Shop & Garage Equipment							
58	394.7	Laboratory Equipment							
59	395.7	Power Operated Equipment							
60	396.7	Communication Equipment							
61	397.7	Miscellaneous Equipment							
62	398.7	Other Tangible Plant							
63		TOTAL	0	0	0	0	0	0	383

Schedule of Sewer Plant in Service By Primary Account- 2004								Florida Public Service Commission	
Retirements-July through December 2004								Schedule: A-6	
Morningview - Sewer								Page: 7 of 8	
Docket No. 060368 - WS								Preparer: <name>	
Schedule Year Ended: 2004									
Historic [x] or Projected []									
Explanation: Provide Retirements that were physically made after the date of Acquisition 6/30/04.									
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
1		INTANGIBLE PLANT							
2	351.1	Organization							
3	352.1	Franchises							
4	389.1	Other Plant & Misc. Equipment							
5		COLLECTION PLANT							
6	353.2	Land & Land Rights							
7	354.2	Structures & Improvements							
8	355.2	Power Generation Equipment							
9	360.2	Collection Sewers - Force							
10	361.2	Collection Sewers - Gravity							
11	362.2	Special Collecting Structures							
12	363.2	Services to Customers							
13	364.2	Flow Measuring Devices							
14	365.2	Flow Measuring Installations							
15	389.2	Other Plant & Misc. Equipment							
16		SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights							
18	354.3	Structures & Improvements							
19	355.3	Power Generation Equipment							
20	370.3	Receiving Wells							
21	371.3	Pumping Equipment							
22	389.3	Other Plant & Misc. Equipment							
23		TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights							
25	354.4	Structures & Improvements							
26	355.4	Power Generation Equipment							
27	380.4	Treatment & Disposal Equipment							
28	381.4	Plant Sewers							
29	382.4	Outfall Sewer Lines							
30	389.4	Other Plant & Misc. Equipment							
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights							
33	354.5	Structures & Improvements							
34	355.5	Power Generation Equipment							
35	371.5	Pumping Equipment							
36	374.5	Reuse Distribution Reservoirs							
37	380.5	Treatment & Disposal Equipment							
38	381.5	Plant Sewers							
39	389.5	Other Plant & Misc. Equipment							
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises							
42	353.6	Land & Land Rights							
43	354.6	Structures & Improvements							
44	355.6	Power Generation Equipment							
45	366.6	Reuse Services							
46	367.6	Reuse Meters & Meter Installations							
47	371.6	Pumping Equipment							
48	375.6	Reuse Transmission & Distr. Sys.							
49	389.6	Other Plant & Misc. Equipment							
50		GENERAL PLANT							
51	353.7	Land & Land Rights							
52	354.7	Structures & Improvements							
53	390.7	Office Furniture & Equipment							
54	390.71	Computer Equipment							
55	391.7	Transportation Equipment							
56	392.7	Stores Equipment							
57	393.7	Tools, Shop & Garage Equipment							
58	394.7	Laboratory Equipment							
59	395.7	Power Operated Equipment							
60	396.7	Communication Equipment							
61	397.7	Miscellaneous Equipment							
62	398.7	Other Tangible Plant							
63		TOTAL		0	0	0	0	0	0

b

Schedule of Sewer Plant in Service By Primary Account- 2004 Adjustments to UPIS-July through December 2004								Florida Public Service Commission	
Morningview - Sewer Docket No. 060368 - WS Schedule Year Ended: 2004 Historic [x] or Projected []		Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2004 since the date of Acquisition 6/30/04.						Schedule: A-6 Page: 8 of 8 Preparer: <name>	
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
1		INTANGIBLE PLANT							
2	351.1	Organization							
3	352.1	Franchises							
4	369.1	Other Plant & Misc. Equipment							
5		COLLECTION PLANT							
6	353.2	Land & Land Rights							
7	354.2	Structures & Improvements							
8	355.2	Power Generation Equipment							
9	360.2	Collection Sewers - Force							
10	361.2	Collection Sewers - Gravity							
11	362.2	Special Collecting Structures							
12	363.2	Services to Customers							
13	364.2	Flow Measuring Devices							
14	365.2	Flow Measuring Installations							
15	389.2	Other Plant & Misc. Equipment							
16		SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights							
18	354.3	Structures & Improvements							
19	355.3	Power Generation Equipment							
20	370.3	Receiving Wells							
21	371.3	Pumping Equipment							
22	389.3	Other Plant & Misc. Equipment							
23		TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights							
25	354.4	Structures & Improvements							
26	355.4	Power Generation Equipment							
27	380.4	Treatment & Disposal Equipment							
28	381.4	Plant Sewers							
29	382.4	Outfall Sewer Lines							
30	389.4	Other Plant & Misc. Equipment							
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights							
33	354.5	Structures & Improvements							
34	355.5	Power Generation Equipment							
35	371.5	Pumping Equipment							
36	374.5	Reuse Distribution Reservoirs							
37	380.5	Treatment & Disposal Equipment							
38	381.5	Plant Sewers							
39	389.5	Other Plant & Misc. Equipment							
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises							
42	353.6	Land & Land Rights							
43	354.6	Structures & Improvements							
44	355.6	Power Generation Equipment							
45	366.6	Reuse Services							
46	367.6	Reuse Meters & Meter Installations							
47	371.6	Pumping Equipment							
48	375.6	Reuse Transmission & Distr. Sys.							
49	389.6	Other Plant & Misc. Equipment							
50		GENERAL PLANT							
51	353.7	Land & Land Rights							
52	354.7	Structures & Improvements							
53	390.7	Office Furniture & Equipment							
54	390.71	Computer Equipment							
55	391.7	Transportation Equipment							
56	392.7	Stores Equipment							
57	393.7	Tools, Shop & Garage Equipment							
58	394.7	Laboratory Equipment							
59	395.7	Power Operated Equipment							
60	396.7	Communication Equipment							
61	397.7	Miscellaneous Equipment							
62	398.7	Other Tangible Plant							
63		TOTAL		0	0	0	0	0	0

10

Schedule of Sewer Plant in Service By Primary Account- 2004 Adjusted UPIS Balances- June through December 2004								Florida Public Service Commission	
Morningview - Sewer Docket No. 060368 - WS Schedule Year Ended: 2004 Historic [x] or Projected []		Explanation: Provide Adjusted UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.						Schedule:	A-6
								Page:	4 of 8
								Preparer:	<name>
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	351.1	Organizations	0	0	0	0	0	0	0
3	352.1	Franchises	159	159	159	159	159	159	159
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5		COLLECTION PLANT							
6	353.2	Land & Land Rights	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
8	355.2	Power Generation Equipment	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
10	361.2	Collection Sewers - Gravity	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
12	363.2	Services to Customers	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
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	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
21	371.3	Pumping Equipment	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
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
25	354.4	Structures & Improvements	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	32,215	32,215	32,215	32,215	32,215	32,598	32,598
28	381.4	Plant Sewers	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	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
33	354.5	Structures & Improvements	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0
50		GENERAL PLANT							
51	353.7	Land & Land Rights	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0
53	380.7	Office Furniture & Equipment	0	0	0	0	0	0	0
54	380.71	Computer Equipment	0	0	0	0	0	0	0
55	381.7	Transportation Equipment	0	0	0	0	0	0	0
56	382.7	Stores Equipment	0	0	0	0	0	0	0
57	383.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0
63		TOTAL	171,824	171,824	171,824	171,824	171,824	171,824	172,207

Schedule of Sewer Plant in Service By Primary Account- 2005 CWIP to Plant -Jan through December 2005		FWS Properties											Florida Public Service Commission			
		=input field											Schedule: A-6			
Morningview - Sewer		Explanation: Provide amounts for projects that were physically placed in service											Page: 6 of 8			
Docket No. 060368 - WS		during 2005.											Preparer: <name>			
Schedule Year Ended: 2005																
Historic [x] or Projected []																
Line No.	Acct No.	(1) AccountName	(2)	(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) 2005 Total
1		INTANGIBLE PLANT														0
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Plant in Service By Primary Account- 2005		FWS Properties										Florida Public Service Commission				
Retirements-January through December 2005		=input field										Schedule:	A-6			
Morningview - Sewer		Explanation: Provide Retirements that were physically made during 2005.										Page:	7 of 8			
Docket No. 060368 - WS												Preparer:	<name>			
Schedule Year Ended: 2005																
Historic [X] or Projected []																
Line No.	Acct No.	(1) AccountName	(2)	(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) 2005 Total
1		INTANGIBLE PLANT														0
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Plant In Service By Primary Account- 2005		FWS Properties										Florida Public Service Commission				
Adjustments to UPIS-January through December 2005		=input field														
Morningview - Sewer												Schedule: A-6				
Docket No. 060368 - WS		Explanation: Provide Adjustments to UPIS Amendatory Order balances other than										Page: 8 of 8				
Schedule Year Ended: 2005		changes resulting from CWIP closed to Plan or Retirements for 2005										Preparer: <name>				
Historic [x] or Projected []																
Line No	Acct No	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2005
1		INTANGIBLE PLANT														0
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Line	Act	No.	AccountName	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average
				(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1		351	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2		352	Franchises	159	159	159	159	159	159	159	159	159	159	159	159	159	159
3		353	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		354	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
5		355	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6		356	Collection Swarms - 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
7		357	Collection Swarms - Crawly	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
8		358	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		359	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
10		360	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11		361	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		362	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		363	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		364	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		365	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		366	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17		367	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18		368	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19		369	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20		370	Receiving Weils	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		371	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		372	TREATMENT LAND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		373	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
24		374	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		375	Power Generation 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
26		376	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27		377	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28		378	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29		379	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30		380	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		381	RECLAIMED WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32		382	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		383	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34		384	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35		385	Purp. Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36		386	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		387	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38		388	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39		389	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		390	RECLAIMED WATER DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41		391	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42		392	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43		393	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44		394	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45		395	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		396	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		397	Purp. Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48		398	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49		399	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		400	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51		401	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52		402	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53		403	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54		404	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55		405	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56		406	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57		407	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58		408	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59		409	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60		410	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61		411	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62		412	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL		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

Schedule of Sewer Plant in Service By Primary Account - 2005
 FWS Properties
 Florida Public Service Commission

Monrighew - Sewer
 Docket No. 060368 - WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []

Explanation: Provide Adjusted UPS balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average

Page: 4 of 8
 Schedule: A-6
 Prepared: (name)

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-6

Morningview

Page: 3 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

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.

Historical [X] Projected []

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

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Schedule of Sewer Plant in Service By Primary Account- 2006															Florida Public Service Commission		
CWIP to Plant -Jan through December 2006																	
															Schedule: A-6		
															Page: 6 of 8		
															Preparer: <name>		
Morningview - Sewer																	
Docket No. 060368 - WS																	
Explanation: Provide amounts by month for projects that were physically placed																	
Schedule Year Ended: 2006																	
In service during 2006:																	
Historic [] or Projected [x]																	
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	Total
	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
1	INTANGIBLE PLANT																0
2	351.1 Organization																0
3	352.1 Franchises																0
4	389.1 Other Plant & Misc. Equipment																0
5	COLLECTION PLANT																0
6	353.2 Land & Land Rights																0
7	354.2 Structures & Improvements																0
8	355.2 Power Generation Equipment																0
9	360.2 Collection Sewers - Force						2,500				2,500			2,500			7,500
10	361.2 Collection Sewers - Gravity																0
11	362.2 Special Collecting Structures																0
12	363.2 Services to Customers									0				0			0
13	364.2 Flow Measuring Devices																0
14	365.2 Flow Measuring Installations																0
15	389.2 Other Plant & Misc. Equipment																0
16	SYSTEM PUMPING PLANT																0
17	353.3 Land & Land Rights																0
18	354.3 Structures & Improvements																0
19	355.3 Power Generation Equipment																0
20	370.3 Receiving Wells																0
21	371.3 Pumping Equipment																0
22	389.3 Other Plant & Misc. Equipment																0
23	TREATMENT AND DISPOSAL PLANT																0
24	353.4 Land & Land Rights																0
25	354.4 Structures & Improvements										0			30,000			30,000
26	355.4 Power Generation Equipment																0
27	360.4 Treatment & Disposal Equipment																0
28	361.4 Plant Sewers																0
29	382.4 Outfall Sewer Lines																0
30	389.4 Other Plant & Misc. Equipment																0
31	RECLAIMED WATER TREATMENT PLANT																0
32	353.5 Land & Land Rights																0
33	354.5 Structures & Improvements																0
34	355.5 Power Generation Equipment																0
35	371.5 Pumping Equipment																0
36	374.5 Reuse Distribution Reservoirs																0
37	380.5 Treatment & Disposal Equipment																0
38	381.5 Plant Sewers																0
39	389.5 Other Plant & Misc. Equipment																0
40	RECLAIMED WATER DISTRIBUTION PLANT																0
41	352.6 Franchises																0
42	353.6 Land & Land Rights																0
43	354.6 Structures & Improvements																0
44	355.6 Power Generation Equipment																0
45	366.6 Reuse Services																0
46	367.6 Reuse Meters & Meter Installations																0
47	371.6 Pumping Equipment																0
48	375.6 Reuse Transmission & Distr. Sys.																0
49	389.6 Other Plant & Misc. Equipment																0
50	GENERAL PLANT																0
51	353.7 Land & Land Rights																0
52	354.7 Structures & Improvements																0
53	390.7 Office Furniture & Equipment																0
54	380.71 Computer Equipment																0
55	391.7 Transportation Equipment																0
56	392.7 Stores Equipment																0
57	393.7 Tools, Shop & Garage Equipment																0
58	394.7 Laboratory Equipment																0
59	395.7 Power Operated Equipment																0
60	396.7 Communication Equipment																0
61	397.7 Miscellaneous Equipment																0
62	398.7 Other Tangible Plant																0
63	TOTAL	0	0	0	0	0	2,500	0	0	2,500	0	0	32,500				37,500

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Schedule of Sewer Plant in Service By Primary Account- 2006												Florida Public Service Commission				
Retirements-January through December 2006																
Moringview - Sewer												Schedule: A-6				
Docket No. 060368 - WS												Page: 7 of 8				
Schedule Year Ended: 2006												Preparer: <name>				
Historic [] or Projected [x]																
=input field																
Line No.	Acct No.	AccountName	(1) 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	(14) Totals
1		INTANGIBLE PLANT														
2	351.1	Organization													0	
3	352.1	Franchises													0	
4	389.1	Other Plant & Misc. Equipment													0	
5		COLLECTION PLANT														
6	353.2	Land & Land Rights													0	
7	354.2	Structures & Improvements													0	
8	355.2	Power Generation Equipment													0	
9	360.2	Collection Sewers - Force								(314)		(314)			(942)	
10	361.2	Collection Sewers - Gravity													0	
11	362.2	Special Collecting Structures													0	
12	363.2	Services to Customers													0	
13	364.2	Flow Measuring Devices													0	
14	365.2	Flow Measuring Installations													0	
15	389.2	Other Plant & Misc. Equipment													0	
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights													0	
18	354.3	Structures & Improvements													0	
19	355.3	Power Generation Equipment													0	
20	370.3	Receiving Wells													0	
21	371.3	Pumping Equipment													0	
22	389.3	Other Plant & Misc. Equipment													0	
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights													0	
25	354.4	Structures & Improvements													0	
26	355.4	Power Generation Equipment													0	
27	380.4	Treatment & Disposal Equipment													0	
28	381.4	Plant Sewers													0	
29	382.4	Outfall Sewer Lines													0	
30	389.4	Other Plant & Misc. Equipment													0	
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights													0	
33	354.5	Structures & Improvements													0	
34	355.5	Power Generation Equipment													0	
35	371.5	Pumping Equipment													0	
36	374.5	Reuse Distribution Reservoirs													0	
37	380.5	Treatment & Disposal Equipment													0	
38	381.5	Plant Sewers													0	
39	389.5	Other Plant & Misc. Equipment													0	
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises													0	
42	353.6	Land & Land Rights													0	
43	354.6	Structures & Improvements													0	
44	355.6	Power Generation Equipment													0	
45	366.6	Reuse Services													0	
46	367.6	Reuse Meters & Meter Installations													0	
47	371.6	Pumping Equipment													0	
48	375.6	Reuse Transmission & Distr. Sys.													0	
49	389.6	Other Plant & Misc. Equipment													0	
50		GENERAL PLANT														
51	353.7	Land & Land Rights													0	
52	354.7	Structures & Improvements													0	
53	390.7	Office Furniture & Equipment													0	
54	390.71	Computer Equipment													0	
55	391.7	Transportation Equipment													0	
56	392.7	Stores Equipment													0	
57	393.7	Tools, Shop & Garage Equipment													0	
58	394.7	Laboratory Equipment													0	
59	395.7	Power Operated Equipment													0	
60	396.7	Communication Equipment													0	
61	397.7	Miscellaneous Equipment													0	
62	398.7	Other Tangible Plant													0	
63		TOTAL	0	0	0	0	0	0	(314)	0	0	(314)	0	0	(314)	(942)

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Schedule of Sewer Plant in Service By Primary Account- 2006 Adjustments to UPIS-January through December 2006													Florida Public Service Commission				
Mornningview - Sewer													Schedule:	A-6			
Docket No. 060368 - WS													Page:	8 of 8			
Schedule Year Ended: 2006													Preparer:	<name>			
Historic [] or Projected [x]																	
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2006																	
Line No.	Acct No.	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13)	(14)	(15) Total Adjusts
1		INTANGIBLE PLANT															0
2	351.1	Organization															0
3	352.1	Franchises															0
4	389.1	Other Plant & Misc. Equipment															0
5		COLLECTION PLANT															0
6	353.2	Land & Land Rights															0
7	354.2	Structures & Improvements															0
8	355.2	Power Generation Equipment															0
9	360.2	Collection Sewers - Force															0
10	361.2	Collection Sewers - Gravity															0
11	362.2	Special Collecting Structures															0
12	363.2	Services to Customers															0
13	364.2	Flow Measuring Devices															0
14	365.2	Flow Measuring Installations															0
15	389.2	Other Plant & Misc. Equipment															0
16		SYSTEM PUMPING PLANT															0
17	353.3	Land & Land Rights															0
18	354.3	Structures & Improvements															0
19	355.3	Power Generation Equipment															0
20	370.3	Receiving Wells															0
21	371.3	Pumping Equipment															0
22	389.3	Other Plant & Misc. Equipment															0
23		TREATMENT AND DISPOSAL PLANT															0
24	353.4	Land & Land Rights															0
25	354.4	Structures & Improvements															0
26	355.4	Power Generation Equipment															0
27	380.4	Treatment & Disposal Equipment															0
28	381.4	Plant Sewers															0
29	382.4	Outfall Sewer Lines															0
30	389.4	Other Plant & Misc. Equipment															0
31		RECLAIMED WATER TREATMENT PLANT															0
32	353.5	Land & Land Rights															0
33	354.5	Structures & Improvements															0
34	355.5	Power Generation Equipment															0
35	371.5	Pumping Equipment															0
36	374.5	Reuse Distribution Reservoirs															0
37	380.5	Treatment & Disposal Equipment															0
38	381.5	Plant Sewers															0
39	389.5	Other Plant & Misc. Equipment															0
40		RECLAIMED WATER DISTRIBUTION PLANT															0
41	352.6	Franchises															0
42	353.6	Land & Land Rights															0
43	354.6	Structures & Improvements															0
44	355.6	Power Generation Equipment															0
45	366.6	Reuse Services															0
46	367.6	Reuse Meters & Meter Installations															0
47	371.6	Pumping Equipment															0
48	375.6	Reuse Transmission & Distr. Sys.															0
49	389.6	Other Plant & Misc. Equipment															0
50		GENERAL PLANT															0
51	353.7	Land & Land Rights															0
52	354.7	Structures & Improvements															0
53	390.7	Office Furniture & Equipment															0
54	390.71	Computer Equipment															0
55	391.7	Transportation Equipment															0
56	392.7	Stores Equipment															0
57	393.7	Tools, Shop & Garage Equipment															0
58	394.7	Laboratory Equipment															0
59	395.7	Power Operated Equipment															0
60	396.7	Communication Equipment															0
61	397.7	Miscellaneous Equipment															0
62	398.7	Other Tangible Plant															0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Plant in Service By Primary Account: 2006													FWS Properties		Florida Public Service Commission	
Adjusted UPIS Balances - December 2005 through December 2006															Schedule: A-6	
Morningview - Sewer															Page: 4 of 8	
Docket No. 060368 - WS													Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05		Preparer: <name>	
Schedule Year Ended: 2006													through the year ended 12/31/06, and 13 month average			
Historic [] or Projected [x]																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		AccountName	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	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	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	172,207	172,207	172,207	172,207	172,207	172,207	174,393	174,393	174,393	176,579	176,579	176,579	208,765	176,533

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Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Morningview

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

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

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Schedule of Sewer Plant in Service By Primary Account- 2007		FWS Properties											Florida Public Service Commission			
CWIP to Plant -Jan through December 2007													Schedule:	A-6		
		=input field											Page:	6 of 8		
Morningview - Sewer		Explanation: Provide amounts for projects that were physically placed											Preparer:	<name>		
Docket No. 060368 - WS		in service during 2007.														
Schedule Year Ended: 2007																
Historic [] or Projected [x]																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total		
1	INTANGIBLE PLANT															0
2	351.1 Organization															0
3	352.1 Franchises															0
4	389.1 Other Plant & Misc. Equipment															0
5	COLLECTION PLANT															0
6	353.2 Land & Land Rights															0
7	354.2 Structures & Improvements															0
8	355.2 Power Generation Equipment															0
9	360.2 Collection Sewers - Force			2,500					2,500			2,500			2,500	10,000
10	361.2 Collection Sewers - Gravity															0
11	362.2 Special Collecting Structures															0
12	363.2 Services to Customers							0			0			0		0
13	364.2 Flow Measuring Devices															0
14	365.2 Flow Measuring Installations															0
15	389.2 Other Plant & Misc. Equipment															0
16	SYSTEM PUMPING PLANT															0
17	353.3 Land & Land Rights															0
18	354.3 Structures & Improvements															0
19	355.3 Power Generation Equipment															0
20	370.3 Receiving Wells															0
21	371.3 Pumping Equipment								0		0			0		0
22	389.3 Other Plant & Misc. Equipment															0
23	TREATMENT AND DISPOSAL PLANT															0
24	353.4 Land & Land Rights															0
25	354.4 Structures & Improvements					250			250			250		250		1,000
26	355.4 Power Generation Equipment															0
27	380.4 Treatment & Disposal Equipment								0		0			0		0
28	381.4 Plant Sewers															0
29	382.4 Outfall Sewer Lines															0
30	389.4 Other Plant & Misc. Equipment															0
31	RECLAIMED WATER TREATMENT PLANT															0
32	353.5 Land & Land Rights															0
33	354.5 Structures & Improvements															0
34	355.5 Power Generation Equipment															0
35	371.5 Pumping Equipment															0
36	374.5 Reuse Distribution Reservoirs															0
37	380.5 Treatment & Disposal Equipment															0
38	381.5 Plant Sewers															0
39	389.5 Other Plant & Misc. Equipment															0
40	RECLAIMED WATER DISTRIBUTION PLANT															0
41	352.6 Franchises															0
42	353.6 Land & Land Rights															0
43	354.6 Structures & Improvements															0
44	355.6 Power Generation Equipment															0
45	366.6 Reuse Services															0
46	367.6 Reuse Meters & Meter Installations															0
47	371.6 Pumping Equipment															0
48	375.6 Reuse Transmission & Distr. Sys.															0
49	389.6 Other Plant & Misc. Equipment															0
50	GENERAL PLANT															0
51	353.7 Land & Land Rights															0
52	354.7 Structures & Improvements															0
53	390.7 Office Furniture & Equipment															0
54	390.71 Computer Equipment															0
55	391.7 Transportation Equipment															0
56	392.7 Stores Equipment															0
57	393.7 Tools, Shop & Garage Equipment															0
58	394.7 Laboratory Equipment															0
59	395.7 Power Operated Equipment															0
60	396.7 Communication Equipment															0
61	397.7 Miscellaneous Equipment															0
62	398.7 Other Tangible Plant								0		0			0		0
63	TOTAL			0	0	2,750	0	0	2,750	0	0	2,750	0	0	2,750	11,000

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Schedule of Sewer Plant in Service By Primary Account- 2007		FWS Properties										Florida Public Service Commission				
Retirements-January through December 2007		-Input field										Schedule: A-6				
Morningview - Sewer		Explanation: Provide Retirements that were physically made during 2007										Page: 7 of 8				
Docket No. 060368 - WS												Preparer: <name>				
Schedule Year Ended: 2007																
Historic [] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2)	(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) 2007 Total
1		INTANGIBLE PLANT														
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	(370)	0	0	(370)	0	0	(370)	0	0	(370)	(1,480)

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Schedule of Sewer Plant in Service By Primary Account- 2007															FWS Properties	Florida Public Service Commission
Adjustments to UPIS-January through December 2007																Schedule: A-6
															=input field	Page: 8 of 8
Morningview - Sewer																Preparer: <name>
Docket No. 060368 - WS															Explanation: Provide Adjustments to UPIS Amendatory Order balances other than	
Schedule Year Ended: 2007															changes resulting from CWIP closed to Plan or Retirements for 2007.	
Historic [] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2)	(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) 2007 Total
1		INTANGIBLE PLANT														0
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Plant in Service By Primary Account- 2007													FWS Properties		Florida Public Service Commission	
Adjusted UPIS Balances- December 2006 through December 2007																
Morningview - Sewer													Schedule: A-6		Page: 4 of 8	
Docket No. 060368 - WS													Preparer: <name>			
Schedule Year Ended: 2007													Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06			
Historic [] or Projected [x]													through the year ended 12/31/07, and 13 month average			
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		AccountName	12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	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	11,641	11,641	11,641	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	Offfall 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	208,765	208,765	208,765	211,145	211,145	211,145	213,525	213,525	213,525	215,905	215,905	215,905	218,285	212,793

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Schedule of Sewer Plant in Service 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-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

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2004		FWS Properties		Florida Public Service Commission	
Line No.	Acct No.	Account Name	Input field	Input field	Schedule: A-10
			08/31/04	09/30/04	Page: 2 of 8
			(4)	(5)	Preparer:
1	063004	INTANGIBLE PLANT	07/31/04	10/31/04	
2	354.1	Organization			
3	354.1	Other Plant & Misc. Equipment			
4	386.1	Collection Plant			
5	352.2	Land & Land Rights			
6	352.2	Structures & Improvements			
7	355.2	Station Equipment			
8	360.2	Collection Sewers - Force Mains			
9	361.2	Special Collecting Structures			
10	362.2	Special Collecting Structures			
11	363.2	Special Collecting Structures			
12	364.2	Special Collecting Structures			
13	365.2	Flow Measuring Devices			
14	366.2	Flow Measuring Devices			
15	389.2	Other Plant & Misc. Equipment			
16	353.3	Land & Land Rights			
17	353.3	Structures & Improvements			
18	354.3	Organization			
19	355.3	Station Equipment			
20	370.3	Receiving Wells			
21	371.3	Pumping Equipment			
22	389.3	Other Plant & Misc. Equipment			
23	353.4	Land & Land Rights			
24	354.4	Organization			
25	354.4	Structures & Improvements			
26	355.4	Station Equipment			
27	380.4	Treatment & Disposal Equipment			
28	381.4	Plant Sewers			
29	382.4	Outfall Sewer Lines			
30	389.4	Other Plant & Misc. Equipment			
31	353.5	Land & Land Rights			
32	354.5	Organization			
33	355.5	Station Equipment			
34	355.5	Power Generation Equipment			
35	371.5	Pumping Equipment			
36	374.5	Reuse Distribution Reservoirs			
37	380.5	Treatment & Disposal Equipment			
38	381.5	Plant Sewers			
39	389.5	Other Plant & Misc. Equipment			
40	352.6	Franchises			
41	353.6	Land & Land Rights			
42	354.6	Organization			
43	355.6	Station Equipment			
44	355.6	Power Generation Equipment			
45	366.6	Reuse Services			
46	367.6	Reuse Meters & Meter Installations			
47	371.6	Pumping Equipment			
48	375.6	Reuse Transmission & Distr. Sys.			
49	389.6	Other Plant & Misc. Equipment			
50	353.7	Land & Land Rights			
51	354.7	Organization			
52	355.7	Station Equipment			
53	390.7	Office Furniture & Equipment			
54	390.7	Computer Equipment			
55	391.7	Transportation Equipment			
56	392.7	Stores Equipment			
57	393.7	Tools, Shop & Garage Equipment			
58	394.7	Laboratory Equipment			
59	395.7	Power Operated Equipment			
60	396.7	Communication Equipment			
61	397.7	Miscellaneous Equipment			
62	398.7	Other Intangible Plant			
63		TOTAL	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission			
Monthly Accumulated Depreciation Balances- per books- 2005																
Morningview - Sewer 108 6415 FWS Morningview - Sewer													Schedule:	A-10		
Docket No. 060368 - WS Explanation: Provide Accumulated Depreciation balances by account for the period													Page:	2 of 8		
Schedule Year Ended: 2005 beginning 12/31/04 through 12/31/05, and 13 month average for 2005													Preparer:	<name>		
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>																
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0													0
3	352.1	Franchises	0													0
4	389.1	Other Plant & Misc. Equipment	0													0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0													0
7	354.2	Structures & Improvements	0													0
8	355.2	Power Generation Equipment	0													0
9	360.2	Collection Sewers - Force	0													0
10	361.2	Collection Sewers - Gravity	0													0
11	362.2	Special Collecting Structures	0													0
12	363.2	Services to Customers	0													0
13	364.2	Flw Measuring Devices	0													0
14	365.2	Flw Measuring Installations	0													0
15	389.2	Other Plant & Misc. Equipment	0													0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0													0
18	354.3	Structures & Improvements	0													0
19	355.3	Power Generation Equipment	0													0
20	370.3	Receiving Wells	0													0
21	371.3	Pumping Equipment	0													0
22	389.3	Other Plant & Misc. Equipment	0													0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0													0
25	354.4	Structures & Improvements	0													0
26	355.4	Power Generation Equipment	0													0
27	380.4	Treatment & Disposal Equipment	0													0
28	381.4	Plant Sewers	0													0
29	382.4	Outfall Sewer Lines	0													0
30	389.4	Other Plant & Misc. Equipment	0													0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0													0
33	354.5	Structures & Improvements	0													0
34	355.5	Power Generation Equipment	0													0
35	371.5	Pumping Equipment	0													0
36	374.5	Reuse Distribution Reservoirs	0													0
37	380.5	Treatment & Disposal Equipment	0													0
38	381.5	Plant Sewers	0													0
39	389.5	Other Plant & Misc. Equipment	0													0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.5	Franchises	0													0
42	353.5	Land & Land Rights	0													0
43	354.5	Structures & Improvements	0													0
44	355.5	Power Generation Equipment	0													0
45	366.5	Reuse Services	0													0
46	367.5	Reuse Meters & Meter Installations	0													0
47	371.5	Pumping Equipment	0													0
48	375.5	Reuse Transmission & Distr. Sys.	0													0
49	389.5	Other Plant & Misc. Equipment	0													0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0													0
52	354.7	Structures & Improvements	0													0
53	390.7	Office Furniture & Equipment	0													0
54	390.71	Computer Equipment	0													0
55	391.7	Transportation Equipment	0													0
56	392.7	Stores Equipment	0													0
57	393.7	Tools, Shop & Garage Equipment	0													0
58	394.7	Laboratory Equipment	0													0
59	395.7	Power Operated Equipment	0													0
60	396.7	Communication Equipment	0													0
61	397.7	Miscellaneous Equipment	0													0
62	398.7	Other Tangible Plant	0													0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer 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-10
Page: 2 of 5
Preparer: Robert M. Griffin

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

Line No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year 12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance	
1	INTANGIBLE PLANT															
2	351.1 Organization	0	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	0
4	389.1 Other Plant & Misc. Equipment	0	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	0
7	354.2 Structures & Improvements	0	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	0
9	360.2 Collection Sewers - Force	0	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	0
11	362.2 Special Collecting Structures	0	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	0
13	364.2 Flow Measuring Devices	0	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	0
15	389.2 Other Plant & Misc. Equipment	0	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	0
18	354.3 Structures & Improvements	0	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	0
20	370.3 Receiving Wells	0	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	0
22	389.3 Other Plant & Misc. Equipment	0	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	0
25	354.4 Structures & Improvements	0	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	0
27	380.4 Treatment & Disposal Equipment	0	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	0
29	382.4 Outfall Sewer Lines	0	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	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	0
33	354.5 Structures & Improvements	0	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	0
35	371.5 Pumping Equipment	0	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	0
37	390.5 Treatment & Disposal Equipment	0	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	0
39	389.5 Other Plant & Misc. Equipment	0	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	0
42	353.6 Land & Land Rights	0	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	0
44	355.6 Power Generation Equipment	0	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	0
46	367.6 Reuse Meters & Meter Installations	0	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	0
48	375.6 Reuse Transmission & Distr. Sys.	0	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	0
50	GENERAL PLANT															
51	353.7 Land & Land Rights	0	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	0
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.7 Computer Equipment	0	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	0
56	392.7 Stores Equipment	0	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	0
58	394.7 Laboratory Equipment	0	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	0
60	396.7 Communication Equipment	0	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	0
62	398.7 Other Tangible Plant	0	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	0
64	Subtotal Land & Land Rights	0	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.

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2006

Monthly Accumulated Depreciation Balances- per books- 2006

		108	6415	FWS	Morningsview - Sewer			
Docket No. 060368 - WS		Explanation: Provide Accumulated Depreciation balances by account for the period						
Schedule Year Ended: 2006		beginning 12/31/05 through 12/31/06, and 13 month averages for 2006						
Historic [] or Projected [x]								
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Account Name	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	
1	INTANGIBLE PLANT							Linked
2	351.1 Organization	0						0
3	352.1 Franchises	0						83
4	389.1 Other Plant & Misc. Equipment	0						0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	0						0
7	354.2 Structures & Improvements	0						0
8	355.2 Power Generation Equipment	0						0
9	360.2 Collection Sewers - Force	0						2,247
10	361.2 Collection Sewers - Gravity	0						494
11	362.2 Special Collecting Structures	0						0
12	363.2 Services to Customers	0						0
13	364.2 Flow Measuring Devices	0						1,930
14	365.2 Flow Measuring Installations	0						0
15	389.2 Other Plant & Misc. Equipment	0						0
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	0						0
18	354.3 Structures & Improvements	0						0
19	355.3 Power Generation Equipment	0						0
20	370.3 Receiving Wells	0						0
21	371.3 Pumping Equipment	0						18,196
22	389.3 Other Plant & Misc. Equipment	0						65,067
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	0						0
25	354.4 Structures & Improvements	0						3,043
26	355.4 Power Generation Equipment	0						0
27	380.4 Treatment & Disposal Equipment	0						29,920
28	381.4 Plant Sewers	0						15
29	382.4 Outfall Sewer Lines	0						0
30	389.4 Other Plant & Misc. Equipment	0						0
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	0						0
33	354.5 Structures & Improvements	0						0
34	355.5 Power Generation Equipment	0						0
35	371.5 Pumping Equipment	0						0
36	374.5 Reuse Distribution Reservoirs	0						0
37	380.5 Treatment & Disposal Equipment	0						2
38	381.5 Plant Sewers	0						0
39	389.5 Other Plant & Misc. Equipment	0						0
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	0						0
42	353.6 Land & Land Rights	0						0
43	354.6 Structures & Improvements	0						0
44	355.6 Power Generation Equipment	0						0
45	366.6 Reuse Services	0						0
46	367.6 Reuse Meters & Meter Installations	0						0
47	371.6 Pumping Equipment	0						0
48	375.6 Reuse Transmission & Distr. Sys.	0						0
49	389.6 Other Plant & Misc. Equipment	0						0
50	GENERAL PLANT							
51	353.7 Land & Land Rights	0						0
52	354.7 Structures & Improvements	0						0
53	390.7 Office Furniture & Equipment	0						0
54	390.71 Computer Equipment	0						0
55	391.7 Transportation Equipment	0						0
56	392.7 Stores Equipment	0						0
57	393.7 Tools, Shop & Garage Equipment	0						0
58	394.7 Laboratory Equipment	0						0
59	395.7 Power Operated Equipment	0						0
60	396.7 Communication Equipment	0						0
61	397.7 Miscellaneous Equipment	0						0
62	398.7 Other Tangible Plant	0						0
63	TOTAL	0	0	0	0	0	0	120,998

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**Schedule of Water and Sewer Accumulated Depreciation
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-8
Page: 2 of 2
Preparer: Robert M. Griffin

Explanation: Schedule A-8 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	30,313	108,606
2004			
46	Additions	1,183	4,423
47	Retirements	(1,023)	0
48	Adjustments	0	0
49	12/31/04 Balance	30,473	113,029
2005			
50	Additions	2,356	8,864
51	Retirements	0	0
52	Adjustments	14	13
53	12/31/05 Balance	32,844	121,906
2006			
54	Additions	2,793	8,330
55	Retirements	(546)	(942)
56	Adjustments	101	95
57	12/31/06 Balance	35,191	129,388
2007			
58	Additions	3,415	6,422
59	Retirements	(772)	(1,480)
60	Adjustments	281	265
61	12/31/07 Balance	38,115	134,595

Supporting Schedules: A-9, A-10 (pp 2-5)

Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission		
Amendatory Order Balances as of 6/30/04									Schedule:	A-10	
		=input field							Page:	5 of 8	
Morningview - Sewer		Explanation: Provide Accum Depn balances by account for the period beginning							Preparer:	<name>	
Docket No. 060368 - WS		6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.									
Schedule Year Ended: 2004		The balances as of 6/30/04 should be from the PSC's Amendatory Order issued February 27, 2006.									
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>											
Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0	0	0	0	0	0		
3	352.1	Franchises	77	77	77	77	77	77	77		
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0	0	0	0	0	0		
7	354.2	Structures & Improvements	2,836	2,836	2,836	2,836	2,836	2,836	2,836		
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0		
9	360.2	Collection Sewers - Force	2,084	2,084	2,084	2,084	2,084	2,084	2,084		
10	361.2	Collection Sewers - Gravity	93	93	93	93	93	93	93		
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0		
12	363.2	Services to Customers	1,801	1,801	1,801	1,801	1,801	1,801	1,801		
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0		
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0		
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0	0	0	0	0	0		
18	354.3	Structures & Improvements	0	0	0	0	0	0	0		
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0		
20	370.3	Receiving Wells	15,770	15,770	15,770	15,770	15,770	15,770	15,770		
21	371.3	Pumping Equipment	58,859	58,859	58,859	58,859	58,859	58,859	58,859		
22	389.3	Other Plant & Misc. Equipment	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		
25	354.4	Structures & Improvements	0	0	0	0	0	0	0		
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0		
27	380.4	Treatment & Disposal Equipment	27,086	27,086	27,086	27,086	27,086	27,086	27,086		
28	381.4	Plant Sewers	0	0	0	0	0	0	0		
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0		
30	389.4	Other Plant & Misc. Equipment	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		
33	354.5	Structures & Improvements	0	0	0	0	0	0	0		
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0		
35	371.5	Pumping Equipment	0	0	0	0	0	0	0		
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0		
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
38	381.5	Plant Sewers	0	0	0	0	0	0	0		
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0	0	0	0	0	0		
42	353.6	Land & Land Rights	0	0	0	0	0	0	0		
43	354.6	Structures & Improvements	0	0	0	0	0	0	0		
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0		
45	366.6	Reuse Services	0	0	0	0	0	0	0		
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0		
47	371.6	Pumping Equipment	0	0	0	0	0	0	0		
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0		
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0	0	0	0	0	0		
52	354.7	Structures & Improvements	0	0	0	0	0	0	0		
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0		
54	390.71	Computer Equipment	0	0	0	0	0	0	0		
55	391.7	Transportation Equipment	0	0	0	0	0	0	0		
56	392.7	Stores Equipment	0	0	0	0	0	0	0		
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0		
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0		
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0		
60	396.7	Communication Equipment	0	0	0	0	0	0	0		
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0		
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0		
63		TOTAL	108,606	108,606	108,606	108,606	108,606	108,606	108,606		

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004				FWS Properties				Florida Public Service Commission			
Adjusted UPIS Balances- June through December Balances for Depn Exp Calc											
Morningview - Sewer				Explanation: Provide Adjusted UPIS balances by account for the period beginning				Schedule: A-10			
Docket No. 060368 - WS				6/30/04 through the year ended 12/31/04				Page: UPIS 4 of 8			
Schedule Year Ended: 2004								Preparer: <name>			
Historic [x] or Projected []											
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
	AccountName	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04			
1	INTANGIBLE PLANT										
2	351.1 Organization	0	0	0	0	0	0	0	0		
3	352.1 Franchises	159	159	159	159	159	159	159	159		
4	389.1 Other Plant & Misc. Equipment	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		
7	354.2 Structures & Improvements	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		
9	360.2 Collection Sewers - Force	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	362.2 Special Collecting Structures	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		
13	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0		
14	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0		
15	389.2 Other Plant & Misc. Equipment	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		
18	354.3 Structures & Improvements	0	0	0	0	0	0	0	0		
19	355.3 Power Generation Equipment	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		
21	371.3 Pumping Equipment	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		
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		
25	354.4 Structures & Improvements	0	0	0	0	0	0	0	0		
26	355.4 Power Generation Equipment	0	0	0	0	0	0	0	0		
27	380.4 Treatment & Disposal Equipment	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,598		
28	381.4 Plant Sewers	0	0	0	0	0	0	0	0		
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0		
30	389.4 Other Plant & Misc. Equipment	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		
33	354.5 Structures & Improvements	0	0	0	0	0	0	0	0		
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0	0		
35	371.5 Pumping Equipment	0	0	0	0	0	0	0	0		
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0		
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0		
38	381.5 Plant Sewers	0	0	0	0	0	0	0	0		
39	389.5 Other Plant & Misc. Equipment	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		
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0		
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0		
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0		
45	366.6 Reuse Services	0	0	0	0	0	0	0	0		
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0		
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0		
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0		
49	389.6 Other Plant & Misc. Equipment	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		
52	354.7 Structures & Improvements	0	0	0	0	0	0	0	0		
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0		
54	390.71 Computer Equipment	0	0	0	0	0	0	0	0		
55	391.7 Transportation Equipment	0	0	0	0	0	0	0	0		
56	392.7 Stores Equipment	0	0	0	0	0	0	0	0		
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0		
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0	0		
59	395.7 Power Operated Equipment	0	0	0	0	0	0	0	0		
60	396.7 Communication Equipment	0	0	0	0	0	0	0	0		
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0		
62	398.7 Other Tangible Plant	0	0	0	0	0	0	0	0		
63	TOTAL	171,824	171,824	171,824	171,824	171,824	171,824	171,824	172,207		

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							
Depreciation Rates for Sewer Accounts- 2004									
Morningview - Sewer		This Schedule shows the Commission Authorized Depreciation rates for 2004							
Docket No. 060368 - WS									
Schedule Year Ended: 2004									
Historic [x] or Projected []									
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
				Monthly Rates					
2	351.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	352.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	389.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		COLLECTION PLANT							
6	353.2	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	354.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
8	355.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	360.2	Collection Sewers - Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
10	361.2	Collection Sewers - Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
11	362.2	Special Collecting Structures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	363.2	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
13	364.2	Flow Measuring Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	365.2	Flow Measuring Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	389.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16		SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	354.3	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
19	355.3	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	370.3	Receiving Wells	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
21	371.3	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
22	389.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23		TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25	354.4	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
26	355.4	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	380.4	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
28	381.4	Plant Sewers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
29	382.4	Outfall Sewer Lines	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30	389.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	354.5	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
34	355.5	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	371.5	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
36	374.5	Reuse Distribution Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	380.5	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
38	381.5	Plant Sewers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	389.5	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
42	353.6	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	354.6	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
44	355.6	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	366.6	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46	367.6	Reuse Meters & Meter Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47	371.6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
48	375.6	Reuse Transmission & Distr. Sys.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
49	389.6	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
50		GENERAL PLANT							
51	353.7	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
52	354.7	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
53	390.7	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
54	390.71	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
55	391.7	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
56	392.7	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
57	393.7	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
58	394.7	Laboratory Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
59	395.7	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
60	396.7	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
61	397.7	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
62	398.7	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
63		TOTAL							

Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission	
Depreciation Expense- July through December 2004										
Morningview - Sewer									Schedule: A-10	
Docket No. 060368 - W/S									Page: 6 of 8	
Schedule Year Ended: 2004		Explanation: Provide monthly Depreciation Expense for 2004							Preparer: <name>	
Historic [x] or Projected []										
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	AccountName	July	Aug	Sep	Oct	Nov	Dec			
1	INTANGIBLE PLANT									
2	351.1 Organization	0	0	0	0	0	0	0	0	
3	352.1 Franchises	0	0	0	0	0	0	0	0	
4	389.1 Other Plant & Misc. Equipment	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	
7	354.2 Structures & Improvements	11	11	11	11	11	11	11	11	
8	355.2 Power Generation Equipment	0	0	0	0	0	0	0	0	
9	360.2 Collection Sewers - Force	9	9	9	9	9	9	9	9	
10	361.2 Collection Sewers - Gravity	21	21	21	21	21	21	21	21	
11	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0	
12	363.2 Services to Customers	7	7	7	7	7	7	7	7	
13	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	
14	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	
15	389.2 Other Plant & Misc. Equipment	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	
18	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	
20	370.3 Receiving Wells	213	213	213	213	213	213	213	213	
21	371.3 Pumping Equipment	327	327	327	327	327	327	327	327	
22	389.3 Other Plant & Misc. Equipment	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	
25	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	
26	355.4 Power Generation Equipment	0	0	0	0	0	0	0	0	
27	380.4 Treatment & Disposal Equipment	149	149	149	149	149	149	149	151	
28	381.4 Plant Sewers	0	0	0	0	0	0	0	0	
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	
30	389.4 Other Plant & Misc. Equipment	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	
33	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	
35	371.5 Pumping Equipment	0	0	0	0	0	0	0	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	
38	381.5 Plant Sewers	0	0	0	0	0	0	0	0	
39	389.5 Other Plant & Misc. Equipment	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	
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0	
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	
45	366.6 Reuse Services	0	0	0	0	0	0	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	
49	389.6 Other Plant & Misc. Equipment	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	
52	354.7 Structures & Improvements	0	0	0	0	0	0	0	0	
53	380.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	
54	380.71 Computer Equipment	0	0	0	0	0	0	0	0	
55	381.7 Transportation Equipment	0	0	0	0	0	0	0	0	
56	382.7 Stores Equipment	0	0	0	0	0	0	0	0	
57	383.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	
59	395.7 Power Operated Equipment	0	0	0	0	0	0	0	0	
60	396.7 Communication Equipment	0	0	0	0	0	0	0	0	
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	
62	398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	
63	TOTAL	737	737	737	737	737	739	739	4,423	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission							
Retirements-July through December 2004									Schedule: A-10							
Morningview - Sewer									Page: 7 of 8							
Docket No. 060368 - VWS		Explanation: Provide Retirements that were physically made after the date of							Preparer: <name>							
Schedule Year Ended: 2004		Acquisition 6/30/04														
Historic [x] or Projected []																
Line No.	Acct No.	(1) AccountName	(2)		(3)		(4)		(5)		(6)		(7)		(8)	
			Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
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	Specia 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

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties								Florida Public Service Commission	
Adjustments to Accumulated Depreciation- July through December 2004										Schedule:	A-10
		=input field								Page:	8 of 8
Morningview - Sewer		Explanation: Provide Adjustments to the Accumulated Depreciation Balances in								Preparer:	<name>
Docket No. 060368 - W/S		Amendatory Order other than changes resulting from Depreciation Expense									
Schedule Year Ended: 2004		or Plant Retirements.									
Historic (x) or Projected ()											
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
	AccountName	Jul	Aug	Sep	Oct	Nov	Dec				
1	INTANGIBLE PLANT										
2	351.1 Organization										
3	352.1 Franchises										
4	389.1 Other Plant & Misc. Equipment										
5	COLLECTION PLANT										
6	353.2 Land & Land Rights										
7	354.2 Structures & Improvements										
8	355.2 Power Generation Equipment										
9	360.2 Collection Sewers - Force										
10	361.2 Collection Sewers - Gravity										
11	362.2 Special Collecting Structures										
12	363.2 Services to Customers										
13	364.2 Flow Measuring Devices										
14	365.2 Flow Measuring Installations										
15	389.2 Other Plant & Misc. Equipment										
16	SYSTEM PUMPING PLANT										
17	353.3 Land & Land Rights										
18	354.3 Structures & Improvements										
19	355.3 Power Generation Equipment										
20	370.3 Receiving Wells										
21	371.3 Pumping Equipment										
22	389.3 Other Plant & Misc. Equipment										
23	TREATMENT AND DISPOSAL PLANT										
24	353.4 Land & Land Rights										
25	354.4 Structures & Improvements										
26	355.4 Power Generation Equipment										
27	380.4 Treatment & Disposal Equipment										
28	381.4 Plant Sewers										
29	382.4 Outfall Sewer Lines										
30	389.4 Other Plant & Misc. Equipment										
31	RECLAIMED WATER TREATMENT PLANT										
32	353.5 Land & Land Rights										
33	354.5 Structures & Improvements										
34	355.5 Power Generation Equipment										
35	371.5 Pumping Equipment										
36	374.5 Reuse Distribution Reservoirs										
37	380.5 Treatment & Disposal Equipment										
38	381.5 Plant Sewers										
39	389.5 Other Plant & Misc. Equipment										
40	RECLAIMED WATER DISTRIBUTION PLANT										
41	352.6 Franchises										
42	353.6 Land & Land Rights										
43	354.6 Structures & Improvements										
44	355.6 Power Generation Equipment										
45	366.6 Reuse Services										
46	367.6 Reuse Meters & Meter Installations										
47	371.6 Pumping Equipment										
48	375.6 Reuse Transmission & Distr. Sys.										
49	389.6 Other Plant & Misc. Equipment										
50	GENERAL PLANT										
51	353.7 Land & Land Rights										
52	354.7 Structures & Improvements										
53	380.7 Office Furniture & Equipment										
54	380.71 Computer Equipment										
55	381.7 Transportation Equipment										
56	392.7 Stores Equipment										
57	393.7 Tools, Shop & Garage Equipment										
58	394.7 Laboratory Equipment										
59	395.7 Power Operated Equipment										
60	396.7 Communication Equipment										
61	397.7 Miscellaneous Equipment										
62	398.7 Other Intangible Plant										
63	TOTAL			0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission		
Adjusted Accumulated Depreciation Balances- June through December 2004									Schedule:	A-10	
Morningview - Sewer									Page:	4 of 8	
Docket No. 060368 - WS		Explanation: Provide Adjusted Accum Deprn balances by account for the period beginning 6/30/04							Preparer:	<name>	
Schedule Year Ended: 2004		when the Florida Water Services properties were acquired by AQUA, Inc.									
Historic [x] or Projected []		through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.									
Line No.	Acc No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
		AccountName	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0	0	0	0	0	0		
3	352.1	Franchises	77	77	78	78	78	79	79		
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0	0	0	0	0	0		
7	354.2	Structures & Improvements	2,836	2,847	2,858	2,869	2,880	2,891	2,902		
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0		
9	360.2	Collection Sewers - Force	2,084	2,093	2,101	2,110	2,118	2,127	2,136		
10	361.2	Collection Sewers - Gravity	93	114	135	156	177	198	220		
11	362.2	Specia. Collecting Structures	0	0	0	0	0	0	0		
12	363.2	Services to Customers	1,801	1,808	1,815	1,821	1,828	1,835	1,842		
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0		
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0		
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		SYSTEM PUMP NG PLANT									
17	353.3	Land & Land Rights	0	0	0	0	0	0	0		
18	354.3	Structures & Improvements	0	0	0	0	0	0	0		
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0		
20	370.3	Receiving Wells	15,770	15,983	16,196	16,409	16,622	16,835	17,048		
21	371.3	Pumping Equipment	58,859	59,186	59,513	59,840	60,167	60,494	60,821		
22	389.3	Other Plant & Misc. Equipment	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		
25	354.4	Structures & Improvements	0	0	0	0	0	0	0		
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0		
27	380.4	Treatment & Disposal Equipment	27,086	27,235	27,385	27,534	27,683	27,832	27,983		
28	381.4	Plant Sewers	0	0	0	0	0	0	0		
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0		
30	389.4	Other Plant & Misc. Equipment	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		
33	354.5	Structures & Improvements	0	0	0	0	0	0	0		
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0		
35	371.5	Pumping Equipment	0	0	0	0	0	0	0		
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0		
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
38	381.5	Plant Sewers	0	0	0	0	0	0	0		
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0	0	0	0	0	0		
42	353.6	Land & Land Rights	0	0	0	0	0	0	0		
43	354.6	Structures & Improvements	0	0	0	0	0	0	0		
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0		
45	366.6	Reuse Services	0	0	0	0	0	0	0		
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0		
47	371.6	Pumping Equipment	0	0	0	0	0	0	0		
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0		
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0	0	0	0	0	0		
52	354.7	Structures & Improvements	0	0	0	0	0	0	0		
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0		
54	390.71	Computer Equipment	0	0	0	0	0	0	0		
55	391.7	Transportation Equipment	0	0	0	0	0	0	0		
56	392.7	Stores Equipment	0	0	0	0	0	0	0		
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0		
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0		
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0		
60	396.7	Communication Equipment	0	0	0	0	0	0	0		
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0		
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0		
63		TOTAL	108,606	109,343	110,080	110,817	111,554	112,290	113,029		

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Line No.	Account Name	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance
1	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	5511 Generation Facilities	159	159	159	159	159	159	159	159	159	159	159	159	159	
3	5521 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	3891 Other Plant & Misc. Equipment	159	159	159	159	159	159	159	159	159	159	159	159	159	
5	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	Land & Land Rights	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	
8	355.2 Power Generation Equipment	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	
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	362.2 Special Collecting Structures	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	
13	364.2 Flow Measuring Devices	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	
15	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	353.3 Land & Land Rights	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	
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	370.3 Receiving Weirs	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	
22	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	TREATMENT AND DISPOSAL PLANT	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	
24	353.4 Land & Land Rights	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	
26	355.4 Power Generation Equipment	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	
28	381.4 Other Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	382.4 Other Sewer Lines	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	
31	RECLAIMED WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	353.5 Land & Land Rights	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	
34	355.5 Power Generation Equipment	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	
36	374.5 Reuse Distribution Reservoir Treatment & Disposal Equipment	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	
38	381.5 Part Sewers	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	
40	RECLAIMED WATER DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
41	Franchises	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	
43	354.6 Structures & Improvements	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	
45	386.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	
46	387.6 Reuse Meters & Meter Installations	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	
48	375.6 Reuse Transmission & Distr. Sys	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	
50	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
51	353.7 Land & Land Rights	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	
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
54	390.7 Computer Equipment	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	
56	392.7 Shop Equipment	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	
58	394.7 Laboratory Equipment	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	
60	396.7 Communication Equipment	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	
62	398.7 Other Tangible Plant	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	

Schedule of Sewer Accumulated Depreciation By Primary Account- 2005
 Morningview - Sewer
 Docket No. 060368 - WS
 Schedule Year Ended: 2005
 Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/04 through the year ended 12/31/05.
 Historic [x] or Projected []

Page: UPIS 4 of 8
 Schedule: A-10
 Preparer: <name>

Florida Public Service Commission

Schedule of Sewer Accumulated Depreciation By Primary Account- 2005														Florida Public Service Commission			
Depreciation Rates for Sewer Accounts- 2005														Schedule: A-10			
Morningview - Sewer														Page: 2b			
Docket No. 060368 - WS														Preparer: <name>			
This Schedule shows the Commission Authorized Depreciation rates for 2005																	
Schedule Year Ended: 2005																	
Historic [x] or Projected []																	
Line No	Acct No	(1) Account Name	(2) Annual Rate	(7) Monthly Rates												(13)	(14)
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct				
INTANGIBLE PLANT																	
1		Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2	351.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
3	352.1	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
4	389.1																
COLLECTION PLANT																	
5	353.2	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
6	354.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%		
7	355.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
8	360.2	Collection Sewers - Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%		
9	361.2	Collection Sewers - Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
10	362.2	Special Collecting Structures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
11	363.2	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%		
12	364.2	Flow Measuring Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
13	365.2	Flow Measuring Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
14	389.2	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
15																	
SYSTEM PUMPING PLANT																	
16	353.3	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
17	354.3	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%		
18	355.3	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
19	370.3	Receiving Wells	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		
20	371.3	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		
21	389.3	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
22																	
TREATMENT AND DISPOSAL PLANT																	
23	353.4	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
24	354.4	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%		
25	355.4	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
26	380.4	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		
27	381.4	Plant Sewers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
28	382.4	Outfall Sewer Lines	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
29	389.4	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
30																	
RECLAIMED WATER TREATMENT PLANT																	
31	353.5	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
32	354.5	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%		
33	355.5	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
34	374.5	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		
35	374.5	Reuse Distribution Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
36	380.5	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		
37	381.5	Plant Sewers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
38	389.5	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
39																	
RECLAIMED WATER DISTRIBUTION PLANT																	
40	352.6	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%		
41	353.6	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
42	354.6	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%		
43	355.6	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
44	366.6	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
45	367.6	Reuse Meters & Meter Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
46	371.6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%		
47	375.6	Reuse Transmission & Distr. Sys.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
48	389.6	Other Plant & Misc. Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
49																	
GENERAL PLANT																	
50	353.7	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
51	354.7	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%		
52	390.7	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
53	390.71	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
54	391.7	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
55	392.7	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
56	393.7	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
57	394.7	Laboratory Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
58	395.7	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
59	396.7	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
60	397.7	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
61	398.7	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
62																	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission			
Depreciation Expense- 2005													Schedule:	A-10		
Morningview - Sewer													Page:	6 of 8		
Docket No. 060368 - WS													Preparer:	<name>		
Schedule Year Ended: 2005													Explanation: Provide the monthly Depreciation Expense for 2005			
Historic [X] or Projected []																
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Test Year End	(15) 2005 Total
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	4
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	11	11	11	11	11	11	11	11	11	11	11	11	11	131
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	9	9	9	9	9	9	9	9	9	9	9	9	103
10	361.2	Collection Sewers - Gravity	21	21	21	21	21	21	21	21	21	21	21	21	21	253
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	7	7	7	7	7	7	7	7	7	7	7	7	7	82
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	213	213	213	213	213	213	213	213	213	213	213	213	213	2,555
21	371.3	Pumping Equipment	327	327	327	327	327	327	327	327	327	327	327	327	327	3,923
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	151	151	151	151	151	151	151	151	151	151	151	151	151	1,812
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	739	739	739	739	739	739	739	739	739	739	739	739	739	8,864

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission			
Retirements- 2005													Schedule:	A-10		
Morningview - Sewer													Page:	7 of 8		
Docket No. 060368 - WS													Preparer:	<name>		
Schedule Year Ended: 2005													Explanation: Provide Retirements for 2005			
Historic [x] or Projected []																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Test Year End Dec	2005 Total	
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

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005															Florida Public Service Commission		
Adjustments to Accumulated Depreciation-2005															Schedule: A-10		
Morningview - Sewer															Page: 8 of 8		
Docket No. 060366 - WS															Preparer: <name>		
Schedule Year Ended: 2005															Explanation: Provide Adjustments to the Accumulated Depreciation Balances in		
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>															Amendatory Order other than changes resulting from Depreciation Expense		
															or Plant Retirements.		
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	Total
		AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
1		INTANGIBLE PLANT															
2	351.1	Organization															0
3	352.1	Franchises															0
4	389.1	Other Plant & Misc. Equipment															0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights															0
7	354.2	Structures & Improvements															0
8	355.2	Power Generation Equipment															0
9	360.2	Collection Sewers - Force															0
10	361.2	Collection Sewers - Gravity															0
11	362.2	Special Collecting Structures															0
12	363.2	Services to Customers															0
13	364.2	Flow Measuring Devices															0
14	365.2	Flow Measuring Installations															0
15	389.2	Other Plant & Misc. Equipment															0
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights															0
18	354.3	Structures & Improvements															0
19	355.3	Power Generation Equipment															0
20	370.3	Receiving Wells															0
21	371.3	Pumping Equipment															0
22	389.3	Other Plant & Misc. Equipment															0
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights															0
25	354.4	Structures & Improvements															0
26	355.4	Power Generation Equipment															0
27	380.4	Treatment & Disposal Equipment															0
28	381.4	Plant Sewers															0
29	382.4	Outfall Sewer Lines															0
30	389.4	Other Plant & Misc. Equipment															0
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights															0
33	354.5	Structures & Improvements															0
34	355.5	Power Generation Equipment															0
35	371.5	Pumping Equipment															0
36	374.5	Reuse Distribution Reservoirs															0
37	380.5	Treatment & Disposal Equipment															0
38	381.5	Plant Sewers															0
39	389.5	Other Plant & Misc. Equipment															0
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises															0
42	353.6	Land & Land Rights															0
43	354.6	Structures & Improvements															0
44	355.6	Power Generation Equipment															0
45	366.6	Reuse Services															0
46	367.6	Reuse Meters & Meter Installations															0
47	371.6	Pumping Equipment															0
48	375.6	Reuse Transmission & Distr. Sys.															0
49	389.6	Other Plant & Misc. Equipment															0
50		GENERAL PLANT															
51	353.7	Land & Land Rights															0
52	354.7	Structures & Improvements															0
53	390.7	Office Furniture & Equipment															0
54	390.71	Computer Equipment															0
55	391.7	Transportation Equipment															0
56	392.7	Stores Equipment															0
57	393.7	Tools, Shop & Garage Equipment															0
58	394.7	Laboratory Equipment															0
59	395.7	Power Operated Equipment															0
60	396.7	Communication Equipment															0
61	397.7	Miscellaneous Equipment															0
62	398.7	Other Tangible Plant															0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

b3

Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission			
Adjusted Accumulated Depreciation Balances - December 2004 through December 2005													Schedule:	A-10		
Morningview - Sewer													Page:	4 of 8		
Docket No. 060368 - WS													Preparer:	<name>		
Schedule Year Ended: 2005													Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month averages			
Historic [x] or Projected []																
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(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	79	79	80	80	80	81	81	81	82	82	82	83	83	81
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	2,902	2,912	2,923	2,934	2,945	2,956	2,967	2,978	2,989	3,000	3,011	3,022	3,033	2,967
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	2,136	2,144	2,153	2,161	2,170	2,179	2,187	2,196	2,204	2,213	2,222	2,230	2,239	2,187
10	361.2	Collection Sewers - Gravity	220	241	262	283	304	325	346	367	388	409	430	451	473	346
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	1,842	1,849	1,855	1,862	1,869	1,876	1,883	1,889	1,896	1,903	1,910	1,917	1,923	1,883
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	17,048	17,261	17,474	17,687	17,900	18,113	18,325	18,538	18,751	18,964	19,177	19,390	19,603	18,325
21	371.3	Pumping Equipment	60,821	61,147	61,474	61,801	62,128	62,455	62,782	63,109	63,436	63,763	64,090	64,417	64,744	62,782
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	27,983	28,134	28,285	28,436	28,588	28,739	28,890	29,041	29,192	29,343	29,494	29,645	29,796	28,890
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Other 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	113,029	113,758	114,506	115,245	115,984	116,722	117,461	118,200	118,938	119,677	120,416	121,154	121,893	117,461

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Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
MorningView
Docket No. 060366-WS
Test Year Ending 12/31/05
Historical [X] Projected []

Schedule: A-10
Page: 3 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 Test Year and the ending balance for the prior year.

Line No.	Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average
		12/31/04													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	79	79	80	80	80	81	81	81	82	82	82	83	83	81
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	2,902	2,912	2,923	2,934	2,945	2,956	2,967	2,978	2,989	3,000	3,011	3,022	3,033	2,967
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	2,136	2,144	2,153	2,161	2,170	2,179	2,187	2,196	2,204	2,213	2,222	2,230	2,239	2,187
10	361.2 Collection Sewers - Gravity	220	241	262	283	304	325	346	367	388	409	430	451	473	346
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	1,942	1,949	1,955	1,962	1,969	1,976	1,983	1,989	1,996	1,993	1,910	1,917	1,923	1,883
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	17,048	17,261	17,474	17,687	17,900	18,113	18,325	18,538	18,751	18,964	19,177	19,390	19,603	18,325
21	371.3 Pumping Equipment	60,821	61,147	61,474	61,801	62,128	62,455	62,782	63,109	63,436	63,763	64,090	64,417	64,744	62,782
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	27,983	28,134	28,285	28,436	28,588	28,739	28,890	29,041	29,192	29,343	29,494	29,645	29,796	28,890
28	381.4 Plan: 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 Plan: 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 Storage 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	113,029	113,768	114,506	115,245	115,984	116,722	117,461	118,200	118,938	119,677	120,419	121,162	121,906	117,463
64	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2006													Florida Public Service Commission			
Adjusted 2006 UPIS Balances for Depn Exp Calc.													Schedule:	A-10		
Morningview - Sewer													Page:	UPIS 4 of 8		
Docket No. 060308 - WS													Preparer:	<name>		
Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/05 through the year ended 12/31/06.																
Schedule Year Ended: 2006																
Historic (1) or Projected (x)																
Line No.	Acct No.	Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	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	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 Walls	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	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	172,207	172,207	172,207	172,207	172,207	172,207	174,393	174,393	174,393	176,579	176,579	176,579	208,765	176,533

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25

Line	Account Name	Rate	Monthly Rates												
			Change to guideline lives												
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line	Account Name	Rate	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Guideline
1	INTAKE & PUMPING PLANT	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
16	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
17	STRUCTURES & IMPROVEMENTS	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
18	POWER GENERATION EQUIPMENT	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
19	TRANSMISSION & DISTRIBUTION	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
20	TREATMENT & DISPOSAL EQUIPMENT	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
21	REPAIRS & MAINTENANCE	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
22	LAND & LAND RIGHTS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23	STRUCTURES & IMPROVEMENTS	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
24	POWER GENERATION EQUIPMENT	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
25	TRANSMISSION & DISTRIBUTION	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
26	TREATMENT & DISPOSAL EQUIPMENT	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
27	REPAIRS & MAINTENANCE	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
28	LAND & LAND RIGHTS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
29	STRUCTURES & IMPROVEMENTS	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
30	POWER GENERATION EQUIPMENT	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
31	TRANSMISSION & DISTRIBUTION	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
32	TREATMENT & DISPOSAL EQUIPMENT	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
33	REPAIRS & MAINTENANCE	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
34	LAND & LAND RIGHTS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	STRUCTURES & IMPROVEMENTS	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
36	POWER GENERATION EQUIPMENT	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
37	TRANSMISSION & DISTRIBUTION	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
38	TREATMENT & DISPOSAL EQUIPMENT	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
39	REPAIRS & MAINTENANCE	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
40	LAND & LAND RIGHTS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	STRUCTURES & IMPROVEMENTS	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
42	POWER GENERATION EQUIPMENT	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
43	TRANSMISSION & DISTRIBUTION	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
44	TREATMENT & DISPOSAL EQUIPMENT	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
45	REPAIRS & MAINTENANCE	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
46	LAND & LAND RIGHTS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47	STRUCTURES & IMPROVEMENTS	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
48	POWER GENERATION EQUIPMENT	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
49	TRANSMISSION & DISTRIBUTION	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
50	TREATMENT & DISPOSAL EQUIPMENT	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
51	REPAIRS & MAINTENANCE	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
52	LAND & LAND RIGHTS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
53	STRUCTURES & IMPROVEMENTS	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
54	POWER GENERATION EQUIPMENT	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
55	TRANSMISSION & DISTRIBUTION	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
56	TREATMENT & DISPOSAL EQUIPMENT	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
57	REPAIRS & MAINTENANCE	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
58	LAND & LAND RIGHTS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
59	STRUCTURES & IMPROVEMENTS	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
60	POWER GENERATION EQUIPMENT	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
61	TRANSMISSION & DISTRIBUTION	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
62	TREATMENT & DISPOSAL EQUIPMENT	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%

Schedule of Sewer Accumulated Depreciation By Primary Account - 2006
 Florida Public Service Commission
 Schedule A-10
 Page 20
 Preparer: [Name]
 This Schedule shows Commission Approved Depreciation Rates through April 2006, changing to rates based on
 Guideline lives effective May 1, 2006
 Historic [] or Preceded [X]

Schedule of Sewer Accumulated Depreciation By Primary Account- 2066														Florida Public Service Commission		
Depreciation Expense- 2006														Schedule:	A-10	
Morningview - Sewer														Page:	6 of 8	
Docket No. 06C368 - WS														Preparer:	<name>	
Schedule Year Ended: 2006														Explanation: Provide the monthly Depreciation Expense for 2006		
Historic [1 or Protected Ext]																
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total	(15) 2006
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	4
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	11	11	11	11	11	11	11	11	11	11	11	11	11	131
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	9	9	9	9	15	15	15	15	21	21	21	27	176
10	361.2	Collection Sewers - Gravity	21	21	21	21	21	21	21	21	21	21	21	21	21	253
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	7	7	7	7	7	7	7	7	7	7	7	7	7	82
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	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	213	213	213	213	128	128	128	128	128	128	128	128	128	1,873
21	371.3	Lumping Equipment	327	327	327	327	327	327	327	327	327	327	327	327	327	3,921
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	78	78
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	151	151	151	151	151	151	151	151	151	151	151	151	151	1,811
28	381.4	Liant 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	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	Lumping 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	Liant 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	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	353.6	Land & Land Rights	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	Lumping 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	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	380.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	380.7	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	381.7	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	739	739	739	739	653	659	659	659	665	665	665	749	8,330	

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2006													Florida Public Service Commission			
Retirements- 2006																
Morningsview - Sewer													Schedule: A-10			
Docket No. 060308 - WS													Pause: 7 of 8			
Schedule Year Ended: 2006													Preparer: <name>			
Historic [] or Projected [X]																
Line No.	Acct No.	(1) AccountName	(2)	(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) 2006 Total
INTANGIBLE PLANT																
2	351.1	Organization		0	0	0	0	0	0	0	0	0	C	0	0	0
3	352.1	Franchises		0	0	0	0	0	0	0	0	0	C	0	0	0
4	389.1	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
COLLECTION PLANT																
6	353.2	Land & Land Rights		0	0	0	0	0	0	0	0	0	C	0	0	0
7	354.2	Structures & Improvements		0	0	0	0	0	0	0	0	0	C	0	0	0
8	355.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
9	360.2	Collection Sewers - Force		0	0	0	0	0	(314)	0	0	(314)	C	0	(314)	(942)
10	361.2	Collection Sewers - Gravity		0	0	0	0	0	0	0	0	0	C	0	0	0
11	362.2	Special Collecting Structures		0	0	0	0	0	0	0	0	0	C	0	0	0
12	363.2	Services to Customers		0	0	0	0	0	0	0	0	0	C	0	0	0
13	364.2	Flow Measuring Devices		0	0	0	0	0	0	0	0	0	C	0	0	0
14	365.2	Flow Measuring Installations		0	0	0	0	0	0	0	0	0	C	0	0	0
15	389.2	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
SYSTEM PUMPING PLANT																
17	353.3	Land & Land Rights		0	0	0	0	0	0	0	0	0	C	0	0	0
18	354.3	Structures & Improvements		0	0	0	0	0	0	0	0	0	C	0	0	0
19	355.3	Power Generation Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
20	370.3	Excavating Wells		0	0	0	0	0	0	0	0	0	C	0	0	0
21	371.3	Pumping Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
22	389.3	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
TREATMENT AND DISPOSAL PLANT																
24	353.4	Land & Land Rights		0	0	0	0	0	0	0	0	0	C	0	0	0
25	354.4	Structures & Improvements		0	0	0	0	0	0	0	0	0	C	0	0	0
26	355.4	Power Generation Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
27	380.4	Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
28	381.4	Plant Sewers		0	0	0	0	0	0	0	0	0	C	0	0	0
29	382.4	Cutoff Sewer Lines		0	0	0	0	0	0	0	0	0	C	0	0	0
30	389.4	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
RECLAIMED WATER TREATMENT PLANT																
32	353.5	Land & Land Rights		0	0	0	0	0	0	0	0	0	C	0	0	0
33	354.5	Structures & Improvements		0	0	0	0	0	0	0	0	0	C	0	0	0
34	355.5	Power Generation Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
35	371.5	Pumping Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
36	374.5	Reuse Distribution Reservoirs		0	0	0	0	0	0	0	0	0	C	0	0	0
37	380.5	Treatment & Disposal Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
38	381.5	Plant Sewers		0	0	0	0	0	0	0	0	0	C	0	0	0
39	389.5	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
RECLAIMED WATER DISTRIBUTION PLANT																
41	352.6	Franchises		0	0	0	0	0	0	0	0	0	C	0	0	0
42	353.6	Land & Land Rights		0	0	0	0	0	0	0	0	0	C	0	0	0
43	354.6	Structures & Improvements		0	0	0	0	0	0	0	0	0	C	0	0	0
44	355.6	Power Generation Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
45	366.6	Reuse Services		0	0	0	0	0	0	0	0	0	C	0	0	0
46	367.6	Reuse Meters & Meter Installations		0	0	0	0	0	0	0	0	0	C	0	0	0
47	371.6	Pumping Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.		0	0	0	0	0	0	0	0	0	C	0	0	0
49	389.6	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
GENERAL PLANT																
51	353.7	Land & Land Rights		0	0	0	0	0	0	0	0	0	C	0	0	0
52	354.7	Structures & Improvements		0	0	0	0	0	0	0	0	0	C	0	0	0
53	390.7	Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
54	390.71	Computer Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
55	391.7	Transportation Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
56	392.7	Stores Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
57	393.7	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
58	394.7	Laboratory Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
59	395.7	Power Operated Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
60	396.7	Communication Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
61	397.7	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	C	0	0	0
62	398.7	Other Tangible Plant		0	0	0	0	0	0	0	0	0	C	0	0	0
63		TOTAL		0	0	0	0	0	(314)	0	0	(314)	0	0	(314)	(942)

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Schedule of Sewer Accumulated Depreciation By Primary Account-2006													Florida Public Service Commission			
Adjustments to Accumulated Depreciation-2006																
Morrisonview - Sewer													Schedule: A-10			
Docket No. #0328 - WS													Page: 8 of 8			
Schedule Year Ended: 2006													Preparer: <name>			
Historic [1] or Protected [x]																
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in Amendatory Order, other than changes resulting from Depreciation Expense, or Plant Retirements.																
Line No.	Acct No.	(1) Account Name	(2)	(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) 2006 Total
1		INTANGIBLE PLANT														
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	369.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Lumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Drifted Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Lumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Lumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.7	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2006															Florida Public Service Commission				
Adjusted Accumulated Depreciation Balances - December 2005 through December 2006															Schedule:	A-10			
Morninqview - Sewer															Page:	4 of 8			
Docket No. 060388 - WS															Preparer:	<name>			
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month averages.																			
Schedule Year Ended: 2006																			
Historic [] or Projected [x]																			
Line No.	Acct No.	(1) Account Name	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 09/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance			
1		INTANGIBLE PLANT																	
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	352.1	Franchises	83	83	84	84	84	85	85	85	86	86	86	87	87	85	85	85	
4	389.1	Other Plant & Misc. Equipment	0	0	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	0	0	
7	354.2	Structures & Improvements	3,033	3,044	3,055	3,065	3,076	3,087	3,098	3,109	3,120	3,131	3,142	3,153	3,164	3,098	3,098	3,098	
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	360.2	Collection Sewers - Force	2,239	2,247	2,256	2,264	2,273	2,282	1,982	1,997	2,012	1,718	1,739	1,760	1,473	2,019	2,019	2,019	
10	361.2	Collection Sewers - Gravity	473	454	515	536	557	578	599	620	641	662	684	705	726	599	599	599	599
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	363.2	Services to Customers	1,923	1,930	1,937	1,944	1,951	1,958	1,964	1,971	1,978	1,985	1,992	1,998	2,005	1,964	1,964	1,964	1,964
13	364.2	Flow Measuring Devices	0	0	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	0	0	
15	389.2	Other Plant & Misc. Equipment	0	0	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	0	0	
18	354.3	Structures & Improvements	0	0	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	0	0	
20	370.3	Receiving Wells	19,603	19,816	20,029	20,242	20,455	20,583	20,710	20,838	20,966	21,093	21,221	21,349	21,476	20,645	20,645	20,645	20,645
21	371.3	Pumping Equipment	64,744	65,070	65,397	65,724	66,051	66,378	66,705	67,031	67,358	67,684	68,011	68,338	68,664	66,704	66,704	66,704	66,704
22	389.3	Other Plant & Misc. Equipment	0	0	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	0	0	
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	78	6	6	6	
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	380.4	Treatment & Disposal Equipment	29,796	29,947	30,098	30,249	30,400	30,551	30,702	30,853	31,004	31,155	31,305	31,456	31,607	30,702	30,702	30,702	30,702
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	382.4	Fullall Sewer Lines	0	0	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	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	0	0	
33	354.5	Structures & Improvements	0	0	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	0	0	
35	371.5	Pumping Equipment	0	0	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	0	0	
37	380.5	Treatment & Disposal Equipment	0	0	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	0	0	
39	389.5	Other Plant & Misc. Equipment	0	0	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	0	0	
42	353.6	Land & Land Rights	0	0	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	0	0	
44	355.6	Power Generation Equipment	0	0	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	0	0	
46	367.6	Reuse Meters & Meter Installations	0	0	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	0	0	
48	375.6	Reuse Transmission & Distr. Sys.	0	0	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	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	0	0	
52	354.7	Structures & Improvements	0	0	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	0	0	
54	390.7	Computer Equipment	0	0	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	0	0	
56	392.7	Stores Equipment	0	0	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	0	0	
58	394.7	Laboratory Equipment	0	0	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	0	0	
60	396.7	Communication Equipment	0	0	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	0	0	
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
63		TOTAL	121,893	122,632	123,370	124,109	124,848	125,501	125,846	126,505	127,164	127,515	128,180	128,845	129,281	125,822			
		TRUE																	

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Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Morningview

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Schedule: A-10

Page: 4 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 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	83	83	84	84	84	85	85	85	86	86	86	87	87	85
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	3,033	3,044	3,055	3,065	3,076	3,087	3,098	3,109	3,120	3,131	3,142	3,153	3,164	3,098
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	2,239	2,247	2,256	2,264	2,273	2,282	1,982	1,997	2,012	1,718	1,739	1,760	1,473	2,019
10	361.2	Collection Sewers - Gravity	473	494	515	536	557	578	599	620	641	662	684	705	726	599
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	1,923	1,930	1,937	1,944	1,951	1,958	1,964	1,971	1,978	1,985	1,992	1,998	2,005	1,964
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	19,603	19,816	20,029	20,242	20,455	20,583	20,710	20,838	20,966	21,093	21,221	21,349	21,476	20,645
21	371.3	Pumping Equipment	64,744	65,070	65,397	65,724	66,051	66,378	66,705	67,031	67,358	67,684	68,011	68,338	68,664	66,704
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	78	6
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	29,796	29,947	30,098	30,249	30,400	30,551	30,702	30,853	31,004	31,155	31,305	31,456	31,607	30,702
28	381.4	Plan: 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	Plan: 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	13	18	23	29	35	42	50	58	66	74	82	89	108	53
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	121,906	122,650	123,394	124,138	124,882	125,543	125,896	126,563	127,230	127,589	128,262	128,935	129,388	125,875
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007														Florida Public Service Commission		
Adjusted 2007 UPIS Balances for Depn Exp Calc														Schedule:	A-10	
Morningview - Sewer														Page:	UPIS 4 of 8	
Docket No. 060368 - WS														Preparer:	<name>	
Schedule Year Ended: 2007														Explanation: Provide Adjusted UPIS balances by account for the period beginning 12/31/06 through the year ended 12/31/07.		
Historic [1] or Selected [x]																
Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1		INTAKE/EGLE 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	70,556	70,556	70,556	70,556	70,556	70,556	70,556	70,556	70,556	70,556	70,556	70,556	70,556	70,556
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	30,184	30,184	30,184	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	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	206,765	206,765	206,765	211,145	211,145	211,145	213,525	213,525	213,525	215,905	215,905	215,905	218,285	212,793

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Schedule of Sewer Accumulated Depreciation By Primary Account - 2007														Florida Public Service Commission	
Depreciation Rates for UPIS Sewer Accounts - 2007														Schedule:	A-10
Morningview - Sewer														Page:	2b
Docket No. 060338 - WS														Preparer:	<name>
Schedule Year Ended: 2007															
Historic [] or Projected [x]															
This Schedule shows the Depreciation rates based on Guideline Lives															
Line No.	Acc. No.	(1) Account Name	(2) Annual Rate	(7) Monthly Rates											
				(3) Jan	(4) Feb	(5) Mar	(6) Apr	(8) May	(9) Jun	(10) Jul	(11) Aug	(12) Sep	(13) Oct	(14) Nov	(15) Dec
INTANGIBLE PLANT															
1	351.1	Organization	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
2	352.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
3	389.7	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
COLLECTION PLANT															
4	353.2	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	354.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
6	355.2	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
7	360.2	Collection Sewers - Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
8	361.2	Collection Sewers - Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
9	362.2	Special Collecting Structures	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
10	363.2	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
11	364.2	Flow Measuring Devices	20.00%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%
12	365.2	Flow Measuring Installations	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
13	389.2	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
SYSTEM PUMPING PLANT															
14	353.3	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	354.3	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
16	355.3	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
17	370.3	Receiving Wells	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
18	371.3	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
19	389.3	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
TREATMENT AND DISPOSAL PLANT															
20	353.4	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	354.4	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
22	355.4	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
23	380.4	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
24	381.4	Plant Sewers	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
25	382.4	Outfall Sewer Lines	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
26	389.4	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
RECLAIMED WATER TREATMENT PLANT															
27	353.5	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
28	354.5	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
29	355.5	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
30	371.5	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
31	374.5	Reuse Distribution Reservoirs	2.70%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%
32	380.5	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
33	381.5	Plant Sewers	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
34	389.5	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
RECLAIMED WATER DISTRIBUTION PLANT															
35	352.6	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
36	353.6	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	354.6	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
38	355.6	Power Generation Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
39	366.6	Reuse Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
40	367.6	Reuse Meters & Meter Installations	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
41	371.6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
42	375.6	Reuse Transmission & Distr. Sys.	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
43	389.6	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
GENERAL PLANT															
44	353.7	Land & Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	354.7	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
46	390.7	Office Furniture & Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
47	390.71	Computer Equipment	16.67%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
48	391.7	Transportation Equipment	16.67%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
49	392.7	Stores Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
50	393.7	Tools, Shop & Garage Equipment	6.25%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%
51	394.7	Laboratory Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
52	395.7	Power Operated Equipment	8.33%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%
53	396.7	Communication Equipment	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%
54	397.7	Miscellaneous Equipment	6.67%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
55	398.7	Other Tangible Plant	10.00%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%

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Schedule of Sewer Accumulated Depreciation By Primary Account-2007		Florida Public Service Commission														
Morningsview - Sewer		Schedule: A-10														
Docket No. 060386 - MS		Page: 6 of 8														
Schedule Year Ended: 2007		Preparer:														
Historic [] or Projected [X]		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Acct	Account Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
1		INTANGIBLE PLANT														
2	351.1	Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	369.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	369.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	369.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	352.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	11	11	11	11	11	11	11	11	11	11	11	11	131	
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	369.2	Collection Sewers - Force	27	27	27	27	27	27	27	27	27	27	27	27	293	
10	369.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collector Structures	7	7	7	7	7	7	7	7	7	7	7	7	82	
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	369.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	354.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3	Structures & Improvements	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	128	128	128	128	128	128	128	128	128	128	128	128	1,532	
21	371.3	Pumping Equipment	327	327	327	327	327	327	327	327	327	327	327	327	1,960	
22	369.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	369.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	369.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Land & Land Rights	76	76	76	76	76	76	76	76	76	76	76	76	848	
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	360.4	Treatment & Disposal Equipment	151	151	151	151	151	151	151	151	151	151	151	151	1,056	
28	361.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	362.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	369.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	369.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	353.4	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	369.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	369.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	353.6	Land & Land Rights	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	369.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	369.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	360.7	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	361.7	Transoceanic Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	362.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	363.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	364.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	365.7	Power Operator Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	366.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	367.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	368.7	Other Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	748	748	756	756	756	762	762	762	762	762	762	762	6,472	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007															Florida Public Service Commission		
Retirements- 20C*																	
															=Input field		
Morningsview - Sewer															Schedule: A-10		
Docket No. 060308 - WS															Page: 7 of 8		
Schedule Year Ended: 2007															Preparer: <name>		
Historic [] or Projected [X]																	
															Explanation: Provide Retirements for 2007		
Line No.	Acct No.	(1) AccountName	(2)	(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 2007 Dec	(15) Total	
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	(314)	0	0	(314)	0	0	(314)	0	0	(314)	(1,256)	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	(56)	0	0	(56)	0	0	(56)	0	0	(56)	(224)	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	(370)	0	0	(370)	0	0	(370)	0	0	(370)	(1,480)	0

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Schedule of Sewer Accumulated Depreciation by Primary Account- 2007															Florida Public Service Commission		
Adjustments to Accumulated Depreciation-2007																	
															Schedule: A-10		
															Page: 8 of 8		
															Preparer: <name>		
Morningview - Sewer																	
Docket No. 06038 - WS																	
Schedule Year Ended: 2007																	
Historic [] or Projected [x]																	
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in Amendatory Order other than changes resulting from Depreciation Expense, or Plant Retirements.																	
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total	(15) 2007	
1		INTANGIBLE PLANT														0	
2	351.1	Organization														0	
3	352.1	Franchises														0	
4	389.1	Other Plant & Misc. Equipment														0	
5		COLLECTION PLANT														0	
6	353.2	Land & Land Rights														0	
7	354.2	Structures & Improvements														0	
8	355.2	Power Generation Equipment														0	
9	360.2	Collection Sewers - Force														0	
10	361.2	Collection Sewers - Gravity														0	
11	362.2	Special Collecting Structures														0	
12	363.2	Services to Customers														0	
13	364.2	Flow Measuring Devices														0	
14	365.2	Flow Measuring Installations														0	
15	369.2	Other Plant & Misc. Equipment														0	
16		SYSTEM PUMPING PLANT														0	
17	353.3	Land & Land Rights														0	
18	354.3	Structures & Improvements														0	
19	355.3	Power Generation Equipment														0	
20	370.3	Receiving Wells														0	
21	371.3	Pumping Equipment														0	
22	389.3	Other Plant & Misc. Equipment														0	
23		TREATMENT AND DISPOSAL PLANT														0	
24	353.4	Land & Land Rights														0	
25	354.4	Structures & Improvements														0	
26	355.4	Power Generation Equipment														0	
27	380.4	Treatment & Disposal Equipment														0	
28	381.4	Plant Sewers														0	
29	382.4	Outfall Sewer Lines														0	
30	389.4	Other Plant & Misc. Equipment														0	
31		RECLAIMED WATER TREATMENT PLANT														0	
32	353.5	Land & Land Rights														0	
33	354.5	Structures & Improvements														0	
34	355.5	Power Generation Equipment														0	
35	371.5	Pumping Equipment														0	
36	374.5	Reuse Distribution Reservoirs														0	
37	380.5	Treatment & Disposal Equipment														0	
38	381.5	Plant Sewers														0	
39	389.5	Other Plant & Misc. Equipment														0	
40		RECLAIMED WATER DISTRIBUTION PLANT														0	
41	352.6	Franchises														0	
42	353.6	Land & Land Rights														0	
43	354.6	Structures & Improvements														0	
44	355.6	Power Generation Equipment														0	
45	366.6	Reuse Services														0	
46	367.6	Reuse Meters & Meter Installations														0	
47	371.6	Pumping Equipment														0	
48	375.6	Reuse Transmission & Distr. Sys.														0	
49	389.6	Other Plant & Misc. Equipment														0	
50		GENERAL PLANT														0	
51	353.7	Land & Land Rights														0	
52	354.7	Structures & Improvements														0	
53	390.7	Office Furniture & Equipment														0	
54	390.71	Computer Equipment														0	
55	391.7	Transportation Equipment														0	
56	392.7	Stores Equipment														0	
57	393.7	Tools, Shop & Garage Equipment														0	
58	394.7	Laboratory Equipment														0	
59	395.7	Power Operated Equipment														0	
60	396.7	Communication Equipment														0	
61	397.7	Miscellaneous Equipment														0	
62	398.7	Other Tangible Plant														0	
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2007															Florida Public Service Commission		
Adjusted Accumulated Depreciation Balances - December 2006 through December 2007															Schedule: A-10		
Morningsview - Sewer															Page: 4 of 8		
Docket No. 060368 - WS															Preparer: <name>		
Explanation: Provide Adjusted Accumulated Depreciation balances by account for the period beginning																	
Schedule Year Ended: 2007																	
Historic [] or Projected [X]																	
Line No.	Acct No.	(1) Account Name	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance	
1		INTANGIBLE PLANT															
2	351.1	Organization	0	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	0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights	0	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	0
9	380.2	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	381.2	Collection Sewers - Gravity	726	747	768	789	810	831	852	874	895	916	937	958	979	852	
11	382.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	383.2	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	384.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	385.2	Flow Measuring Installations	0	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	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	0
18	354.3	Structures & Improvements	0	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	0
20	370.3	Raising Wells	21,476	21,604	21,732	21,860	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	69,970	70,298	70,624	70,954	71,284	71,614	71,944	72,274	72,604	70,997	
22	389.3	Other Plant & Misc. Equipment	0	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	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	0
27	380.4	Treatment & Disposal Equipment	31,607	31,758	31,909	32,060	32,211	32,362	32,513	32,664	32,814	32,964	33,114	33,264	33,414	32,339	
28	381.4	Plant Sewers	0	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	0
30	389.4	Other Plant & Misc. Equipment	0	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	0
33	354.5	Structures & Improvements	0	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	0
35	371.5	Pumping Equipment	0	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	0
37	380.5	Treatment & Disposal Equipment	0	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	0
39	389.5	Other Plant & Misc. Equipment	0	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	0
42	353.6	Land & Land Rights	0	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	0
44	355.6	Power Generation Equipment	0	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	0
46	367.6	Reuse Meters & Meter Installations	0	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	0
48	375.6	Reuse Transmission & Distr. Sys.	0	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	0
50		GENERAL PLANT															
51	353.7	Land & Land Rights	0	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	0
53	390.7	Office Furniture & Equipment	0	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	0
55	391.7	Transportation Equipment	0	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	0
57	393.7	Tools, Shop & Garage Equipment	0	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	0
59	395.7	Power Operated Equipment	0	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	0
61	397.7	Miscellaneous Equipment	0	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	0
63		TOTAL	129,281	130,030	130,779	131,165	131,921	132,677	133,069	133,505	133,796	133,711	134,003	134,294	134,222	132,486	

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Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Morningview

Docket No. 060368-W5

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	391.4	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

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2004								Florida Public Service Commission	
June through December CIAC Balances per Books- 2004									
								Schedule: A-12	
								Page: 2 of	
								Preparer:	
Morningview - Sewer		271	6415	FWS	Morningview - Sewer	Explanation: Provide the CIAC Balances by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.			
Docket No. 060368 - WS									
Schedule Year Ended: 2004									
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
Cash CIAC:									
1	Treatment & Disposal Equipment								
2	Meter Fees								
3	Main Extension Charge								
4	Service Installation Fees								
5	Total Cash CIAC	0	0	0	0	0	0	0	
Property CIAC:									
6	Structures & Improvements								
7	Collection Sewers- Force								
8	Collection Sewers- Gravity								
9	Services to Customers								
10	Lift Stations								
11	Pumping Equipment								
12	Reuse Services								
13	Reuse Transmission & Dist Mains								
14	Other Plant Misc Equip								
15	Total Property CIAC	0	0	0	0	0	0	0	
16	Total Sewer CIAC	0	0	0	0	0	0	0	

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Schedule of Sewer Contributions in Aid of Construction by Classification- 2005													Florida Public Service Commission		
CIAC Balances per Books- 2005															
Morningview - Sewer													Schedule: A-12		
Docket No. 060368 - WS													Page: 2 of		
Schedule Year Ended: 2005													Preparer:		
Historic [x] or Projected []															
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Structures & Improvements														0
7	Collection Sewers- Force														0
8	Collection Sewers- Gravity														0
9	Services to Customers														0
10	Lift Stations														0
11	Pumping Equipment														0
12	Reuse Services														0
13	Reuse Transmission & Dist Mains														0
14	Other Plant Misc Equip														0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Morningview

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-12

Page: 2 of 5

Preparer: Robert M. Griffin

Explanation: Provide the Per Books monthly and average 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 12/31/04	(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 Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
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 CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
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 CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	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.

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G.V

Schedule of Sewer Contributions in Aid of Construction by Classification - 2006							
CIAC Balances per Books - 2006							
		271	6415	FWS	Morningview - Sewer		
		Explanation: Provide the CIAC Balances by month by Classification for 2006					
Historic [X] or Projected [X]							
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)
		12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
Cash CIAC:							
1	Treatment & Disposal Equipment	0					from Adj Bal 6,382
2	Meter Fees	0					0
3	Main Extension Charge	0					480
4	Service Installation Fees	0					820
5	Total Cash CIAC	0	0	0	0	0	7,682
Property CIAC:							
6	Structures & Improvements	0					from Adj Bal 0
7	Collection Sewers- Force	0					0
8	Collection Sewers- Gravity	0					0
9	Services to Customers	0					0
10	Lift Stations	0					0
11	Pumping Equipment	0					0
12	Reuse Services	0					0
13	Reuse Transmission & Dist Mains	0					0
14	Other Plant Misc Equip	0					0
15	Total Property CIAC	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	7,682

**Schedule of Water and Sewer Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base**

Florida Public Service Commission

Morningview

Schedule: A-11

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 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		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	3,577	5,732
	2004		
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	3,577	5,732
	2005		
38	Additions	1,379	1,950
39	Adjustments	0	0
40	12/31/05 Balance	4,956	7,682
	2006		
41	Additions	0	1,950
42	Adjustments	0	0
43	12/31/06 Balance	4,956	9,632
	2007		
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	4,956	9,632

Supporting Schedules: A-12 (pp 2-5)

Schedule of Sewer Contributions in Aid of Construction by Classification-2004				Florida Public Service Commission	
CIAC Amendatory Order Balances as of 6/30/04				Schedule: A-12	
Morningview - Sewer				Page:	
Docket No. 060368 - WS				Preparer:	
Schedule Year Ended: 2004					
Historic [x] or Projected []					
Explanation: Calculate CIAC at 6/30/04 based on Nance's W/Ps and Amendatory Order.					
Assign W/P amounts to CIAC Categories					
Allocation to match Amendatory Order Total @ 6/30/04					
Cronin Jackson 06/30/04					
Amendatory Order					
Categories-lines 22 to 35 below					
Cash CIAC:					
1	Capacity Charges	271.1	0	0	Treatment & Disposal Equipment
2	CIAC-1999 Acquisition		5,082	5,082	Treatment & Disposal Equipment
3	Unclaimed Refunds		0	0	Treatment & Disposal Equipment
4	Main Ext Charge		0	0	Main Extension Charge
5	Sev Install Charge		650	650	Service Installation Charge
6	Reuse Meter Fees		0	0	Meter Fees
7	Total Cash CIAC	5,732	0	5,732	
Property CIAC 271.5:					
8	Structures & Improvements	354.2	0	0	Structures & Improvements (line 27)
9	Structures & Improvements	354.3	0	0	Structures & Improvements (line 27)
10	Structures & Improvements	354.40	0	0	Structures & Improvements (line 27)
11	Collection Sewers- Force	360.2	0	0	Collection Sewers- Force
12	Collection Sewers- Gravity	361.2	0	0	Collection Sewers- Gravity
13	Services to Customers	363.2	0	0	Services to Customers
14	Lift Stations	370.3	0	0	Lift Stations
15	Pumping Equipment	371.3	0	0	Pumping Equipment
16	Reuse Services	366.6	0	0	Reuse Services
17	Reuse Transmission & Dist Mains	375.6	0	0	Reuse Transmission & Dist Mains
18	Other Plant Misc Equip	389.2	0	0	Other Plant Misc Equip (line 35)
19	Other Plant Misc Equip	389.4	0	0	Other Plant Misc Equip (line 35)
20	Total Property CIAC	0	0	0	
21	Total Sewer CIAC	5,732	0	5,732	
[REDACTED]					
Line No.	Description			Amendatory Order Balances as Calculated	
Cash CIAC:					
22	Treatment & Disposal Equipment			5,082	
23	Meter Fees			0	
24	Main Extension Charge			0	
25	Service Installation Fees			650	
26	Total Cash CIAC			5,732	
Property CIAC:					
27	Structures & Improvements			0	
28	Collection Sewers- Force			0	
29	Collection Sewers- Gravity			0	
30	Services to Customers			0	
31	Lift Stations			0	
32	Pumping Equipment			0	
33	Reuse Services			0	
34	Reuse Transmission & Dist Mains			0	
35	Other Plant Misc Equip			0	
36	Total Property CIAC			0	
37	Total Sewer CIAC			5,732	

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Schedule of Sewer Contributions In Aid of Construction by Classification- 2004								Florida Public Service Commission		
CIAC Amendatory Order Balances as of 6/30/04										
								Schedule: A-12		
								Page: 5 of 8		
								Preparer:		
Morningside - Sewer										
Docket No. 060368 - WS										
Schedule Year Ended: 2004										
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>										
Explanation: Provide the CIAC Balances by month by Classification based on amounts in the PSC's Amendatory Order										
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
Cash CIAC:										
1	Treatment & Disposal Equipment	5,082	5,082	5,082	5,082	5,082	5,082	5,082		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	0	0	0	0	0	0	0		
4	Service Installation Fees	650	650	650	650	650	650	650		
5	Total Cash CIAC	5,732	5,732	5,732	5,732	5,732	5,732	5,732		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	0	0	0	0	0	0	0		
8	Collection Sewers- Gravity	0	0	0	0	0	0	0		
9	Services to Customers	0	0	0	0	0	0	0		
10	Lift Stations	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	0	0	0	0	0	0	0		
16	Total Sewer CIAC	5,732	5,732	5,732	5,732	5,732	5,732	5,732		
		TRUE								

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Line	No.	Description	July	Aug	Sep	Oct	Nov	Dec	Cash CIAC	Treatment & Disposal Equipment	Meter Fees	Main Extension Charge	Service Installation Fees	Total Cash CIAC	Property CIAC	Structures & Improvements	Collection Sewers- Gravity	Collection Sewers- Force	Services to Customers	Lift Stations	Pumping Equipment	Reuse Services	Reuse Transmission & Det Mains	Other Plant Misc Equip	Total Property CIAC	Total Sewer CIAC				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	380	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Cash CIAC:										380	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
CIAC acct										380	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1		Treatment & Disposal Equipment							380	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
2		Meter Fees							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
3		Main Extension Charge							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
4		Service Installation Fees							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
5		Total Cash CIAC							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Property CIAC:										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
6		Structures & Improvements							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
7		Collection Sewers- Gravity							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
8		Collection Sewers- Force							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
9		Services to Customers							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
10		Lift Stations							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
11		Pumping Equipment							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
12		Reuse Services							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
13		Reuse Transmission & Det Mains							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
14		Other Plant Misc Equip							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
15		Total Property CIAC							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
16		Total Sewer CIAC							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				

Schedule of Sewer Contributions in Aid of Construction by Classification- 2004
 CIAC Additions - July through December 2004
 Morningview - Sewer
 Docket No. 060368 - WS
 Schedule Year Ended: 2004
 Expansion: Provide a Schedule showing additions to CIAC during 2004
 from the date of acquisition
 Historic [x] or Projected []
 Preparer: Florida Public Service Commission
 Schedule: A-12
 Page: 6 of 8

Schedule of Sewer Contributions In Aid of Construction by Classification- 2004								Florida Public Service Commission		
Adjustments to CIAC-July through December 2004								Schedule: A-12		
=Input field								Page: 8 of 8		
Morningview - Sewer								Preparer:		
Docket No. 060368 - WS										
Schedule Year Ended: 2004										
Historic [x] or Projected []										
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2004										
Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec		
Cash CIAC:										
1	Treatment & Disposal Equipment									
2	Meter Fees									
3	Main Extension Charge									
4	Service Installation Fees									
5	Total Cash CIAC		0	0	0	0	0	0	0	
Property CIAC:										
6	Structures & Improvements									
7	Collection Sewers- Force									
8	Collection Sewers- Gravity									
9	Services to Customers									
10	Lift Stations									
11	Pumping Equipment									
12	Reuse Services									
13	Reuse Transmission & Dist Mains									
14	Other Plant Misc Equip									
15	Total Property CIAC		0	0	0	0	0	0	0	
16	Total Sewer CIAC		0	0	0	0	0	0	0	

07

6/1a

Line	No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	
			Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 through the Florida Water Services properties were acquired by AQUA, Inc. when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.							
Schedule of Sewer Contributions in Aid of Construction by Classification- 2004 Adjusted CIAC Balances- June through December 2004 MorningView - Sewer Docket No. 060368 - WS Schedule Year Ended: 2004 Historic [X] or Projected []										
Schedule of Sewer Contributions in Aid of Construction by Classification- 2004 Adjusted CIAC Balances- June through December 2004 MorningView - Sewer Docket No. 060368 - WS Schedule Year Ended: 2004 Historic [X] or Projected []										
1		Treatment & Disposal Equipment	5,082	5,082	5,082	5,082	5,082	5,082	5,082	
2		Meter Fees	0	0	0	0	0	0	0	
3		Main Extension Charge	0	0	0	0	0	0	0	
4		Service Installation Fees	650	650	650	650	650	650	650	
5		Total Cash CIAC	5,732	5,732	5,732	5,732	5,732	5,732	5,732	
Property CIAC:										
6		Structures & Improvements	0	0	0	0	0	0	0	
7		Collection Sewers- Force	0	0	0	0	0	0	0	
8		Collection Sewers- Gravity	0	0	0	0	0	0	0	
9		Services to Customers	0	0	0	0	0	0	0	
10		Lift Stations	0	0	0	0	0	0	0	
11		Pumping Equipment	0	0	0	0	0	0	0	
12		Reuse Services	0	0	0	0	0	0	0	
13		Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	
14		Other Plant Misc Equip	0	0	0	0	0	0	0	
15		Total Property CIAC	0	0	0	0	0	0	0	
16		Total Sewer CIAC	5,732	5,732	5,732	5,732	5,732	5,732	5,732	

Schedule of Sewer Contributions in Aid of Construction by Classification - 2005														Florida Public Service Commission		
CIAC Additions - 2005														Schedule: A-12		
Morningview - Sewer														Page: 6 of 8		
Docket No. 060368 - WS														Preparer:		
Schedule Year Ended: 2005														Explanation: Provide a Schedule showing additions to CIAC during 2005		
Historic [x] or Projected []																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2005	
Cash CIAC:		CIAC acct														
1	Treatment & Disposal Equipment	380	0	0	0	0	0	0	0	0	0	0	1,300	0	1,300	
2	Meter Fees	367	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	361	0	0	0	0	0	0	0	0	0	0	480	0	480	
4	Service Installation Fees	363	0	0	0	0	0	0	0	0	0	0	170	0	170	
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	1,950	0	1,950	
Property CIAC:																
6	Structures & Improvements														0	
7	Collection Sewers- Force														0	
8	Collection Sewers- Gravity														0	
9	Services to Customers														0	
10	Lift Stations														0	
11	Pumping Equipment														0	
12	Reuse Services														0	
13	Reuse Transmission & Dist Mains														0	
14	Other Plant Misc Equip														0	
15	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Sewer CIAC		0	0	0	0	0	0	0	0	0	0	1,950	0	1,950	
Schedule of Sewer Contributions in Aid of Construction by Classification- 2005														Florida Public Service Commission		
Adjustments to CIAC-2005														Schedule: A-12		
Morningview - Sewer														Page: 8 of 8		
Docket No. 060368 - WS														Preparer:		
Schedule Year Ended: 2005														Explanation: Provide Adjustments to CIAC Amendatory Order balances other than		
Historic [x] or Projected []														changes resulting from CIAC Additions for 2005		
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2005	
Cash CIAC:																
1	Treatment & Disposal Equipment														0	
2	Meter Fees														0	
3	Main Extension Charge														0	
4	Service Installation Fees														0	
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	
Property CIAC:																
6	Structures & Improvements														0	
7	Collection Sewers- Force														0	
8	Collection Sewers- Gravity														0	
9	Services to Customers														0	
10	Lift Stations														0	
11	Pumping Equipment														0	
12	Reuse Services														0	
13	Reuse Transmission & Dist Mains														0	
14	Other Plant Misc Equip														0	
15	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Sewer CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0	

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Schedule of Sewer Contributions in Aid of Construction by Classification - 2005		Adjusted CIAC Balances - 2005		Schedule of Sewer Contributions in Aid of Construction by Classification - 2005		Adjusted CIAC Balances - 2005		Schedule of Sewer Contributions in Aid of Construction by Classification - 2005		Adjusted CIAC Balances - 2005		Schedule of Sewer Contributions in Aid of Construction by Classification - 2005		Adjusted CIAC Balances - 2005		Schedule of Sewer Contributions in Aid of Construction by Classification - 2005		Adjusted CIAC Balances - 2005		Schedule of Sewer Contributions in Aid of Construction by Classification - 2005		Adjusted CIAC Balances - 2005	
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	Florida Public Service Commission	Florida Public Service Commission	Florida Public Service Commission	Florida Public Service Commission	Florida Public Service Commission	Florida Public Service Commission	Florida Public Service Commission	Florida Public Service Commission
		12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance	Schedule: A-12	Page: 4 of 8	Preparer:					
Morningview - Sewer Docket No. 060368 - WS Schedule Year Ended: 2005 Historic [X] or Projected [] Explanation: Provide Adjusted CIAC balances by account for 2005																							
1	Cash CIAC:																						
2	Treatment & Disposal Equipment	5,082	5,082	5,082	5,082	5,082	5,082	5,082	5,082	5,082	5,082	5,082	5,082	5,082	5,282								
3	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
4	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
5	Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	650	650	676								
6	Total Cash CIAC	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	6,032								
7	Property CIAC:																						
8	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
9	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
10	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
11	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
12	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
13	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
14	Raise Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
15	Other Trans. Mission & Dist. Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
16	Other Plant, Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
17	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
18	Total Sewer CIAC	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	6,032								

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Morningview

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-12

Page: 3 of 5

Preparer: Robert M. Griffin

Explanation: Provide the **Adjusted** monthly and average 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 12/31/04	(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 Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	3,299	3,299	3,299	3,299	3,299	3,299	3,299	3,299	3,299	3,299	3,299	3,999	3,999	3,407
2	Meter Fees	278	278	278	278	278	278	278	278	278	278	278	368	368	292
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	446	446	69
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	143	143	22
5	Total Cash CIAC	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	4,956	4,956	3,789
Property CIAC:															
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 CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	4,956	4,956	3,789
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	5,082	5,082	5,082	5,082	5,082	5,082	5,082	5,082	5,082	5,082	5,082	6,382	6,382	5,282
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	480	480	74
16	Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	820	820	676
17	Total Cash CIAC	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	7,682	7,682	6,032
Property CIAC:															
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 CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	7,682	7,682	6,032

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Schedule of Sewer Contributions in Aid of Construction by Classification - 2006		Florida Public Service Commission													
Morningview - Sewer		Schedule: A-12													
Docket No. 060368 - WS		Page: 6 of 8													
Schedule Year Ended: 2006		Preparer:													
Historic [X] or Projected []															
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Total
Cash CIAC															
1	Treatment & Disposal Equipment	0	0	0	0	0	433	0	0	433	0	0	0	433	1,300
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	160	0	0	160	0	0	0	160	480
4	Service Installation Fees	0	0	0	0	0	57	0	0	57	0	0	0	57	170
5	Total Cash CIAC	0	0	0	0	0	650	0	0	650	0	0	0	650	1,950
Property CIAC															
6	Structures & Improvements														
7	Collection Sewers- Force														
8	Collection Sewers- Gravity														
9	Services to Customers														
10	Lift Stations														
11	Pumping Equipment														
12	Reuse Services														
13	Reuse Transmission & Dist Mains														
14	Other Plant Misc Equip														
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	650	0	0	650	0	0	0	650	1,950
Schedule of Sewer Contributions in Aid of Construction by Classification - 2006		Florida Public Service Commission													
Morningview - Sewer		Schedule: A-12													
Docket No. 060368 - WS		Page: 8 of 8													
Schedule Year Ended: 2006		Preparer:													
Historic [X] or Projected []															
Line No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Total
Cash CIAC															
1	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC															
6	Structures & Improvements														
7	Collection Sewers- Force														
8	Collection Sewers- Gravity														
9	Services to Customers														
10	Lift Stations														
11	Pumping Equipment														
12	Reuse Services														
13	Reuse Transmission & Dist Mains														
14	Other Plant Misc Equip														
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Line	No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	12/31/06	Average Balance (15)
1		Cash CIAC	6,382	6,382	6,382	6,382	6,382	6,382	6,382	6,815	6,815	7,249	7,249	7,249	7,682	6,782
2		Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3		Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Main Extension Charge	480	480	480	480	480	480	480	640	640	800	800	800	800	628
5		Service Installation Fees	820	820	820	820	820	820	820	877	877	933	933	933	990	872
6		Total Cash CIAC	7,682	7,682	7,682	7,682	7,682	7,682	7,682	8,332	8,332	8,982	8,982	8,982	9,632	8,282
7		Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10		Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11		Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Reuse Transmission & Dist Mans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18		Total Sewer CIAC	7,682	7,682	7,682	7,682	7,682	7,682	7,682	8,332	8,332	8,982	8,982	8,982	9,632	8,282
<p>Morningview - Sewer</p> <p>Docket No. 060363 - WS</p> <p>Schedule Year Ended: 2006</p> <p>Historic [X] or Projected [X]</p> <p>Explanation: Provide Adjusted CIAC balances by account for 2006</p> <p>Preparer:</p> <p>Page: 4 of 8</p> <p>Schedule: A-12</p> <p>Florida Public Service Commission</p>																

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Morningview

Docket No. 060368-WS

Test Year Ending 12/31/06

Schedule: A-12

Page: 4 of 5

Preparer: Robert M. Griffin

Explanation: Provide the Adjusted monthly and average 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 12/31/05	(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 Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999
2	Meter Fees	368	368	368	368	368	368	368	368	368	368	368	368	368	368
3	Main Extension Charge	446	446	446	446	446	446	446	446	446	446	446	446	446	446
4	Service Installation Fees	143	143	143	143	143	143	143	143	143	143	143	143	143	143
5	Total Cash CIAC	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956
Property CIAC:															
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 CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	6,382	6,382	6,382	6,382	6,382	6,382	6,815	6,815	6,815	7,249	7,249	7,249	7,682	6,782
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	480	480	480	480	480	480	640	640	640	800	800	800	960	628
16	Service Installation Fees	820	820	820	820	820	820	877	877	877	933	933	933	990	872
17	Total Cash CIAC	7,682	7,682	7,682	7,682	7,682	7,682	8,332	8,332	8,332	8,982	8,982	8,982	9,632	8,282
Property CIAC:															
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 CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	7,682	7,682	7,682	7,682	7,682	7,682	8,332	8,332	8,332	8,982	8,982	8,982	9,632	8,282

CSA

Schedule of Sewer Contributions in Aid of Construction by Classification- 2007															Florida Public Service Commission
CIAC Additions - 2007															
Morningview - Sewer															
Docket No. 060368 - WS															Schedule: A-12
Schedule Year Ended: 2007															Page: 6 of 8
Historic [] or Projected [X]															Preparer:
Explanation: Provide a Schedule showing additions to CIAC during 2007															
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
Cash CIAC															
1	Treatment & Disposal Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Structures & Improvements														0
7	Collection Sewers- Force														0
8	Collection Sewers- Gravity														0
9	Services to Customers														0
10	Lift Stations														0
11	Pumping Equipment														0
12	Reuse Services														0
13	Reuse Transmission & Dist Mains														0
14	Other Plant Misc Equip														0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Schedule of Sewer Contributions in Aid of Construction by Classification- 2007															Florida Public Service Commission
Adjustments to CIAC-2007															
Morningview - Sewer															
Docket No. 060368 - WS															Schedule: A-12
Schedule Year Ended: 2007															Page: 8 of 8
Historic [] or Projected [X]															Preparer:
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2007															
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
Cash CIAC															
1	Treatment & Disposal Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Structures & Improvements														0
7	Collection Sewers- Force														0
8	Collection Sewers- Gravity														0
9	Services to Customers														0
10	Lift Stations														0
11	Pumping Equipment														0
12	Reuse Services														0
13	Reuse Transmission & Dist Mains														0
14	Other Plant Misc Equip														0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Contributions in Aid of Construction by Classification - 2007		Adjusted CIAC Balances - 2007		Schedule Year Ended: 2007		Historic [] or Projected [X]		Florida Public Service Commission							
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/06	01/31/07	02/29/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
Morningview - Sewer															
Docket No. 060363 - WS															
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Explanation: Provide Adjusted CIAC balances by account for 2007															
1	Treatment & Disposal Equipment	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	960	960	960	960	960	960	960	960	960	960	960	960	960	960
4	Service Installation Fees	990	990	990	990	990	990	990	990	990	990	990	990	990	990
5	Total Cash CIAC	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632
Property CIAC															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632

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Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Morningview

Schedule: A-12

Docket No. 060368-WS

Page: 5 of 5

Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Provide the **Adjusted** monthly and average 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 Enc Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment: Equipment	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999
2	Meter Fees	368	368	368	368	368	368	368	368	368	368	368	368	368	368
3	Main Extension Charge	446	446	446	446	446	446	446	446	446	446	446	446	446	446
4	Service Installation Fees	143	143	143	143	143	143	143	143	143	143	143	143	143	143
5	Total Cash CIAC	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956
Property CIAC:															
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 CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	960	960	960	960	960	960	960	960	960	960	960	960	960	960
16	Service Installation Fees	990	990	990	990	990	990	990	990	990	990	990	990	990	990
17	Total Cash CIAC	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632
Property CIAC:															
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 CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632

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Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission		
June through December Accum Amort CIAC Balances per Books- 2004										
272 6415 =input field FWS Morningview - Sewer Docket No. 060368 - W/S Schedule Year Ended: 2004 Historic [x] or Projected []								Schedule: A-14 Page: 2 of 2 Preparer:		
Explanation: Provide the Amort of CIAC Balances per books by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.										
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
Cash CIAC:										
1	Treatment & Disposal Equipment									
2	Meter Fees									
3	Main Extension Charge									
4	Service Installation Fees									
5	Total Cash CIAC	0	0	0	0	0	0	0		
Property CIAC:										
6	Structures & Improvements									
7	Collection Sewers- Force									
8	Collection Sewers- Gravity									
9	Services to Customers									
10	Lift Stations									
11	Pumping Equipment									
12	Reuse Services									
13	Reuse Transmission & Dist Mains									
14	Other Plant Misc Equip									
15	Total Property CIAC	0	0	0	0	0	0	0		
16	Total Sewer CIAC	0	0	0	0	0	0	0		

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Line	No.	Description	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average
		Cash CIAC:														
1		Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2		Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3		Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Property CIAC:														
6		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10		Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11		Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Amortization of CIAC by Classification - 2005
 Accum Amort CIAC Balances per Books - 2005
 Morningview - Sewer
 Dockert No. 060368 - WS
 Schedule Year Ended: 2005
 Historic [x] or Projected []
 Explanation: Provide the Amort of CIAC Balances per books by month by Classification
 FWS Morningview - Sewer
 6415
 272
 -input field
 Schedule: A-14
 Page: 2 of 2
 Preparer:
 Test Year End 12/31/05
 Balance 12/31/05 (15)

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Morningview
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14
 Page: 2 of 5
 Preparer: Robert M. Griffin

Explanation: Provide the Per Books 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 12/31/04	(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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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.

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Schedule of Sewer Amortization of CIAC by Classification - 2006
 Accum Amort CIAC Balances per Books - 2006

Morningview - Sewer
 Docket No. 060368 - WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]

272 6415 =input field FWS Morningview - Sewer
 Explanation: Provide the Amort of CIAC Balances by month by Classification for the year ended 12/31/06

Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)
		12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
Cash CIAC:							
1	Treatment & Disposal Equipm	0					
2	Meter Fees	0					
3	Main Extension Charge	0					
4	Service Installation Fees	0					
5	Total Cash CIAC	0	0	0	0	0	0
Property CIAC:							
6	Structures & Improvements	0					
7	Collection Sewers- Force	0					
8	Collection Sewers- Gravity	0					
9	Services to Customers	0					
10	Lift Stations	0					
11	Pumping Equipment	0					
12	Reuse Services	0					
13	Reuse Transmission & Dist M.	0					
14	Other Plant Misc Equip	0					
15	Total Property CIAC	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0

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**Schedule of Water and Sewer Accumulated Amortization of CIAC
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-13
Page: 2 of 2
Preparer: Robert M. Griffin

Explanation: Schedule A-11 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			
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
2001			
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
2002			
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
2003			
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	2,664	4,899
2004			
35	Additions	(316)	148
36	Adjustments	0	0
37	12/31/04 Balance	2,348	5,047
2005			
38	Additions	(0)	311
39	Adjustments	0	0
40	12/31/05 Balance	2,348	5,358
2006			
41	Additions	151	354
42	Adjustments	0	0
43	12/31/06 Balance	2,499	5,712
2007			
44	Additions	155	397
45	Adjustments	0	0
46	12/31/07 Balance	2,654	6,109

Supporting Schedules: A-12 (pp 2-5)

CONVERT AMENDATORY ORDER BALANCES				
Schedule of Sewer Amortization of CIAC by Classification- 2004 CIAC Amendatory Order Balances as of 6/30/04				Florida Public Service Commission
Morningview - Sewer Docket No. 060368 - WS Schedule Year Ended: 2004 Historic [x] or Projected []				Schedule: A-12 Page: Preparer:
Explanation: Calculate CIAC at 6/30/04 based on Nance's WIPs and Amendatory Order. Assign WIP amounts to CIAC Categories				
		Cronin Jackson 06/30/04	Amendatory Order	Allocation to match Amendatory Order Total @ 6/30/04
Categories-lines 22 to 35 below				
Cash CIAC:				
1	Capacity Charges	271.1	0	0
2	CIAC-1999 Acquisition	4,650		4,650
3	Unclaimed Refunds	0		0
4	Main Ext Charge	0		0
5	Serv Install Charge	249		249
6	Reuse Meter Fees	0		0
7	Total Cash CIAC	4,899	0	4,899
Property CIAC 271.5				
8	Structures & Improvements	354.2	0	0
9	Structures & Improvements	354.3	0	0
10	Structures & Improvements	354.40	0	0
11	Collection Sewers- Force	360.2	0	0
12	Collection Sewers- Gravity	361.2	0	0
13	Services to Customers	363.2	0	0
14	Lift Stations	370.3	0	0
15	Pumping Equipment	371.3	0	0
16	Reuse Services	366.6	0	0
17	Reuse Transmission & Dist Mains	375.6	0	0
18	Other Plant Misc Equip	389.2	0	0
19	Other Plant Misc Equip	3879.40	0	0
20	Total Property CIAC	0	0	0
21	Total Sewer CIAC	4,899	0	4,899
				
Line No.	Description			Amendatory Order Balances as Calculated
Cash CIAC:				
22	Treatment & Disposal Equipment			4,650
23	Meter Fees			0
24	Main Extension Charge			0
25	Service Installation Fees			249
26	Total Cash CIAC			4,899
Property CIAC:				
27	Structures & Improvements			0
28	Collection Sewers- Force			0
29	Collection Sewers- Gravity			0
30	Services to Customers			0
31	Lift Stations			0
32	Pumping Equipment			0
33	Reuse Services			0
34	Reuse Transmission & Dist Mains			0
35	Other Plant Misc Equip			0
36	Total Property CIAC			0
37	Total Sewer CIAC			4,899

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Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission	
Amort of CIAC Ammendatory Order Balances as of 6/30/04								Schedule: A-14	
Morningview - Sewer								Page: 2, wrk-1	
Docket No. 060368 - W/S								Preparer:	
Schedule Year Ended: 2004								Explanation: Provide the Accumulated Amort of CIAC Balances as of 6/30/04 by Classification	
Historic [x] or Projected []								based on amounts in the PSC's Ammendatory Order issued Februart 27, 2006	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	
Cash CIAC:									
1	Treatment & Disposal Equipment	4,650	4,650	4,650	4,650	4,650	4,650	4,650	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	
4	Service InstallaJon Fees	249	249	249	249	249	249	249	
5	Total Cash CIAC	4,899	4,899	4,899	4,899	4,899	4,899	4,899	
Property CIAC:									
6	Structures & Improvements	0	0	0	0	0	0	0	
7	Collection Sewers- Force	0	0	0	0	0	0	0	
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	
9	Services to Customers	0	0	0	0	0	0	0	
10	Lift Stations	0	0	0	0	0	0	0	
11	Pumping Equipment	0	0	0	0	0	0	0	
12	Reuse Services	0	0	0	0	0	0	0	
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	
14	Other Plant Misc Equip	0	0	0	0	0	0	0	
15	Total Property CIAC	0	0	0	0	0	0	0	
16	Total Sewer CIAC	4,899	4,899	4,899	4,899	4,899	4,899	4,899	- 4,899

CALCULATE CIAC AMORTIZATION RATES										
Schedule of Sewer Amortization of CIAC by Classification- 2004										
Calculate Amortization Rates										
Morninview - Sewer										
Docket No. 060368 - WS										
Schedule Year Ended: 2004										
Historic [X] or Projected []										
Line	Description	Property CIAC	Adj Bal	Y	UPIS Balance 6/30/04	For Comp	Depreciation Rate	Annual	Monthly	Annual
					Contr Prop	Calc	Annual	Monthly	Expense	Expense
Cash CIAC:										
1	Capacity Charges - 271.1	271.5								
2	CIAC-1995 Acquisition	354.2								
3	Unclaimed Refunds	354.40								
4	Main Ext Charge - (Call Swr-Grav)	361.2								
5	Serv Install Charge - (Svc to Cust)	361.2								
6	Reuse Meter Fees	367.6								
7	Total Cash CIAC									
Property CIAC:										
8	Structures & Improvements	271.5								
9	Structures & Improvements	354.2								
10	Structures & Improvements	354.40								
11	Collection Sewers- Force	360.2								
12	Collection Sewers- Gravity	361.2								
13	Services to Customers	363.2								
14	Lift Stations	370.3								
15	Pumping Equipment	377.3								
16	Reuse Services	366.6								
17	Reuse Transmission & Dist Mains	375.6								
18	Other Plant Misc Equip	389.2								
19	Other Plant Misc Equip	389.40								
Composite Rate Calculation:										
1	INTANGIBLE PLANT			Y						
2	Organization	351.1					0.00%			
3	Franchises	352.1	150				2.90%			
4	Other Plant & Misc. Equipment	386.1					0.00%			
5	COLLECTION PLANT									
6	Land & Land Rights	353.2					0.00%			
7	Structures & Improvements	354.2		Y	4,189		3.13%	0.26%		131
8	Power Generation Equipment	355.2					0.00%			
9	Collection Sewers - Force	360.2		Y			3.33%			
10	Collection Sewers - Gravity	361.2		Y			2.22%			
11	Special Collecting Structures	362.2					0.00%			
12	Services to Customers	363.2		Y			2.63%			
13	Flow Measuring Devices	364.2					0.00%			
14	Flow Measuring Installations	365.2					0.00%			
15	Other Plant & Misc. Equipment	389.2		Y			0.00%			
16	SYSTEM PUMPING PLANT									
17	Land & Land Rights	353.3					0.00%			
18	Structures & Improvements	354.3		Y			3.13%	0.26%		
19	Power Generation Equipment	355.3					0.00%			
20	Receiving Wells	370.3		Y	45,962		5.96%	0.46%		2,555
21	Pumping Equipment	371.3		Y	70,558		5.96%	0.46%		3,923
22	Other Plant & Misc. Equipment	389.3					0.00%			

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Composite Rate Calculation: (Continued)				UPIS Balance	Depreciation Rate Annual Monthly		Annual Depreciation Expense	
23	TREATMENT AND DISPOSAL PLANT							
24	Land & Land Rights	353.4	1,140		0.00%			
25	Structures & Improvements	354.4	0	0	3.13%	0.26%	x	
26	Power Generation Equipment	355.4	0	0	0.00%	0.00%	x	
27	Treatment & Disposal Equipment	380.4	32,215	32,215	5.56%	0.46%	1,791	
28	Plant Sewers	381.4	0	0	0.00%	0.00%	x	
29	Outfall Sewer Lines	382.4	0	0	0.00%	0.00%	x	
30	Other Plant & Misc. Equipment	389.4	0	0	0.00%	0.00%	x	
31	RECLAIMED WATER TREATMENT PLANT							
32	Land & Land Rights	353.5	0		0.00%			
33	Structures & Improvements	354.5	0	0	3.13%	0.26%	x	
34	Power Generation Equipment	355.5	0	0	0.00%	0.00%	x	
35	Pumping Equipment	371.5	0	0	5.56%	0.46%	x	
36	Reuse Distribution Reservoirs	374.5	0	0	0.00%	0.00%		
37	Treatment & Disposal Equipment	380.5	0	0	5.56%	0.46%	x	
38	Plant Sewers	381.5	0	0	0.00%	0.00%	x	
39	Other Plant & Misc. Equipment	389.5	0	0	0.00%			
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	Franchises	352.6	0		2.50%			
42	Land & Land Rights	353.6	0		0.00%			
43	Structures & Improvements	354.6	0	0	3.13%	0.26%	x	
44	Power Generation Equipment	355.6	0		0.00%			
45	Reuse Services	366.6	0	0	0.00%			
46	Reuse Meters & Meter Installations	367.6	0		0.00%			
47	Pumping Equipment	371.6	0		5.56%			
48	Reuse Transmission & Distr. Sys.	375.6	0	0	0.00%	0.00%	x	
49	Other Plant & Misc. Equipment	389.6	0		0.00%			
50	GENERAL PLANT							
51	Land & Land Rights	353.7	0		0.00%			
52	Structures & Improvements	354.7	0	0	3.13%	0.26%	x	
53	Office Furniture & Equipment	390.7	0		0.00%			
54	Computer Equipment	390.71	0		0.00%			
55	Transportation Equipment	391.7	0		0.00%			
56	Stores Equipment	392.7	0		0.00%			
57	Tools, Shop & Garage Equipment	393.7	0		0.00%			
58	Laboratory Equipment	394.7	0		0.00%			
59	Power Operated Equipment	395.7	0		0.00%			
60	Communication Equipment	396.7	0		0.00%			
61	Miscellaneous Equipment	397.7	0		0.00%			
62	Other Tangible Plant	398.7	0		0.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			0	152,924		8,401	Composite Rate 5.49%

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Line No.	Description	Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data	Annual Depr. Rate	Mo Depr. Rate
Cash CIAC:				
64	Treatment & Disposal Equipment		5.49%	0.46%
65	Meter Fees		0.00%	0.00%
66	Main Extension Charge		2.22%	0.19%
67	Service Installation Fees		2.63%	0.22%
Property CIAC:				
1	Structures & Improvements		3.13%	0.26%
2	Collection Sewers- Force		3.13%	0.26%
3	Collection Sewers- Gravity		2.22%	0.19%
4	Services to Customers		2.63%	0.22%
5	Lift Stations		5.56%	0.46%
6	Pumping Equipment		5.56%	0.46%
7	Reuse Services		0.00%	0.00%
8	Reuse Transmission & Dist Mains		0.00%	0.00%
9	Other Plant Misc Equip		0.00%	0.00%

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Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission	
Adjusted CIAC Balances- June through December 2004								Schedule:	A-12
Morningview - Sewer								Page:	4 of 8
Docket No. 060368 - WS								Preparer:	
Schedule Year Ended: 2004								Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.	
Historic [x] or Projected []								through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.	
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04	
Cash CIAC:									
1	Treatment & Disposal Equipment	5,082	5,082	5,082	5,082	5,082	5,082	5,082	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	0	0	0	0	0	0	0	
4	Service Installation Fees	650	650	650	650	650	650	650	
5	Total Cash CIAC	5,732	5,732	5,732	5,732	5,732	5,732	5,732	
Property CIAC:									
6	Structures & Improvements	0	0	0	0	0	0	0	
7	Collection Sewers- Force	0	0	0	0	0	0	0	
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	
9	Services to Customers	0	0	0	0	0	0	0	
10	Lift Stations	0	0	0	0	0	0	0	
11	Pumping Equipment	0	0	0	0	0	0	0	
12	Reuse Services	0	0	0	0	0	0	0	
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	
14	Other Plant Misc Equip	0	0	0	0	0	0	0	
15	Total Property CIAC	0	0	0	0	0	0	0	
16	Total Sewer CIAC	5,732	5,732	5,732	5,732	5,732	5,732	5,732	
Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission	
CIAC Amortization Rates -July through December 2004								Schedule:	A-14
Morningview - Sewer								Page:	2, wrk-3
Docket No. 060368 - WS								Preparer:	
Schedule Year Ended: 2004								Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories	
Historic [x] or Projected []								=input field	
Line No.	Description	(1) Annual Rates	(2) July	(3) Aug	(4) Monthly Rates Sep	(5) Oct	(6) Nov	(7) Dec	(8)
Cash CIAC:									
1	Treatment & Disposal Equipment	5.49%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
2	Meter Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
Property CIAC:									
1	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
2	Collection Sewers- Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
5	Lift Stations	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
7	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	Reuse Transmission & Dist Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	Other Plant Misc Equip	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Line No.	Description	Cash C/AC														
		July	Aug	Sep	Oct	Nov	Dec	Total 2004						Total 2004		
1	Treatment & Disposal Equipment	23	23	23	23	23	23	140								
2	Meter Fees	0	0	0	0	0	0	0								
3	Main Extension Charge	0	0	0	0	0	0	0								
4	Service Installation Fees	1	1	1	-	1	1	9								
5	Total Cash C/AC	25	25	25	25	25	25	148								
Property C/AC:																
6	Structures & Improvements	0	0	0	0	0	0	0								
7	Collection Sewers- Force	0	0	0	0	0	0	0								
8	Collection Sewers- Gravity	0	0	0	0	0	0	0								
9	Services to Customers	0	0	0	0	0	0	0								
10	Lift Stations	0	0	0	0	0	0	0								
11	Pumping Equipment	0	0	0	0	0	0	0								
12	Reuse Services	0	0	0	0	0	0	0								
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0								
14	Other Plant Misc Equip	0	0	0	0	0	0	0								
15	Total Property C/AC	0	0	0	0	0	0	0								
16	Total Sewer C/AC	25	25	25	25	25	25	148								
Schedule of Sewer Amortization of C/AC by Classification- 2004																
Adjustments to C/AC - July through December 2004																
Morningview - Sewer																
Docket No. 060368 - WS																
Schedule Year Ended: 2004																
Historic [X] or Projected []																
Explanation: Provide Adjustments to C/AC Amortitory Order balances other than changes resulting from C/AC Additions for 2004																
Florida Public Service Commission																
Schedule: A-14																
Page: 2, wrk-5																
Preparer:																
Total 2004 (9)																
Description																
July (3)																
Aug (4)																
Sep (5)																
Oct (6)																
Nov (7)																
Dec (8)																
Total 2004 (9)																
Schedule of Sewer Amortization - July through December 2004																
Adjustments to C/AC - July through December 2004																
Morningview - Sewer																
Docket No. 060368 - WS																
Schedule Year Ended: 2004																
Historic [X] or Projected []																
Explanation: Provide a Schedule showing additions to C/AC during 2004 from the date of Acquisition 6/30/04.																
Florida Public Service Commission																
Schedule: A-14																
Page: 2, wrk-4																
Preparer:																
Total 2004 (9)																
Description																
July (3)																
Aug (4)																
Sep (5)																
Oct (6)																
Nov (7)																
Dec (8)																
Total 2004 (9)																

Schedule of Sewer Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
Adjusted Amortization of CIAC Balances- June through December 2004									Schedule:	A-14
Morningview - Sewer									Page:	2, wrk-8
Docket No. 060368 - WS									Preparer:	
Schedule Year Ended: 2004									Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.	
Historic [x] or Projected []										
(1) Line No.	(2) Description	(3) 06/30/04	(4) 07/31/04	(5) 08/31/04	(6) 09/30/04	(7) 10/31/04	(8) 11/30/04	(9) 12/31/04		
Cash CIAC:										
1	Treatment & Disposal Equipment	4,650	4,673	4,697	4,720	4,743	4,766	4,790		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	0	0	0	0	0	0	0		
4	Service Installation Fees	249	250	252	253	255	256	258		
5	Total Cash CIAC	4,899	4,924	4,948	4,973	4,998	5,022	5,047		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	0	0	0	0	0	0	0		
8	Collection Sewers- Gravity	0	0	0	0	0	0	0		
9	Services to Customers	0	0	0	0	0	0	0		
10	Lift Stations	0	0	0	0	0	0	0		
11	Pumping Equipment	0	0	0	0	0	0	0		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	0	0	0	0	0	0	0		
16	Total Sewer CIAC	4,899	4,924	4,948	4,973	4,998	5,022	5,047		

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CALCULATE CIAC AMORTIZATION RATES									
Schedule of Sewer Amortization of CIAC by Classification- 2005 Calculate Amortization Rates for Calendar Year 2005								Florida Public Service Commission	
Morningview - Sewer Docket No. 060368 - WS Schedule Year Ended: 2005 Historic [x] or Projected []								Schedule: A-12 Page: Preparer:	
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates								Annual Dep'n Rate	Monthly Dep'n Rate
Categories-lines 22 to 35 below									
Cash CIAC:									
1	Capacity Charges	271.1							
2	CIAC-1999 Acquisition						5.49%	0.46%	
3	Unclaimed Refunds						5.49%	0.46%	
4	Main Ext Charge (Coll Swr-Grav)						2.22%	0.19%	
5	Serv Install Charge (Svc to Cust)						2.63%	0.22%	
6	Reuse Meter Fees						0.00%	0.00%	
7	Total Cash CIAC								
Property CIAC 271.5:									
8	Structures & Improvements	354.2					3.13%	0.26%	
9	Structures & Improvements	354.3					3.13%	0.26%	
10	Structures & Improvements	354.40					3.13%	0.26%	
11	Collection Sewers- Force	360.2					3.33%	0.28%	
12	Collection Sewers- Gravity	361.2					2.22%	0.19%	
13	Services to Customers	363.2					5.56%	0.46%	
14	Lift Stations	370.3					5.56%	0.46%	
15	Pumping Equipment	371.3					5.56%	0.46%	
16	Reuse Services	366.6					0.00%	0.00%	
17	Reuse Transmission & Dist Mains	375.6					0.00%	0.00%	
18	Other Plant Misc Equip	389.2					0.00%	0.00%	
19	Other Plant Misc Equip	389.40					0.00%	0.00%	
Composite Rate Calculation:									
				UPIS Balance 12/31/04		Depreciation Rate		Annual Depreciation Expense	
			Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly		
1	INTANGIBLE PLANT	Y							
2	Organization		351.1	0		0.00%			
3	Franchises		352.1	159		2.50%			
4	Other Plant & Misc. Equipment		389.1	0		0.00%			
5	COLLECTION PLANT								
6	Land & Land Rights		353.2	0		0.00%			
7	Structures & Improvements	Y	354.2	4,189	4,189	3.13%	0.26%	131	x
8	Power Generation Equipment		355.2	0		0.00%			
9	Collection Sewers - Force	Y	360.2	3,097	0	3.33%			
10	Collection Sewers - Gravity	Y	361.2	11,399	0	2.22%			
11	Special Collecting Structures		362.2	0	0	0.00%	0.00%		x
12	Services to Customers	Y	363.2	3,105	0	2.63%			
13	Flow Measuring Devices		364.2	0		0.00%			
14	Flow Measuring Installations		365.2	0		0.00%			
15	Other Plant & Misc. Equipment	Y	389.2	0	0	0.00%	0.00%		x
16	SYSTEM PUMPING PLANT								
17	Land & Land Rights		353.3	0		0.00%			
18	Structures & Improvements	Y	354.3	0	0	3.13%	0.26%		x
19	Power Generation Equipment		355.3	0		0.00%			
20	Receiving Wells	Y	370.3	45,962	0	5.56%	0.46%	2,555	x
21	Pumping Equipment	Y	371.3	70,558	0	5.56%	0.46%	3,923	x
22	Other Plant & Misc. Equipment		389.3	0		0.00%			

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Composite Rate Calculation: (Continued)		UPIS Balance 12/31/04			Depreciation Rate		Annual Depreciation Expense
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	
23	TREATMENT AND DISPOSAL PLANT						
24	Land & Land Rights	353.4	1,140		0.00%		
25	Structures & Improvements	354.4	0	0	3.13%	0.26%	x
26	Power Generation Equipment	355.4	0	0	0.00%	0.00%	x
27	Treatment & Disposal Equipment	380.4	32,598	32,598	5.56%	0.46%	1,812 x
28	Plant Sewers	381.4	0	0	0.00%	0.00%	x
29	Outfall Sewer Lines	382.4	0	0	0.00%	0.00%	x
30	Other Plant & Misc. Equipment	389.4	0	0	0.00%	0.00%	x
31	RECLAIMED WATER TREATMENT PLANT						
32	Land & Land Rights	353.5	0		0.00%		
33	Structures & Improvements	354.5	0	0	3.13%	0.26%	x
34	Power Generation Equipment	355.5	0	0	0.00%	0.00%	x
35	Pumping Equipment	371.5	0	0	5.56%	0.46%	x
36	Reuse Distribution Reservoirs	374.5	0	0	0.00%	0.00%	
37	Treatment & Disposal Equipment	380.5	0	0	5.56%	0.46%	x
38	Plant Sewers	381.5	0	0	0.00%	0.00%	x
39	Other Plant & Misc. Equipment	389.5	0	0	0.00%		
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	Franchises	352.6	0		2.50%		
42	Land & Land Rights	353.6	0		0.00%		
43	Structures & Improvements	354.6	0	0	3.13%	0.26%	x
44	Power Generation Equipment	355.6	0	0	0.00%		
45	Reuse Services	366.6	0	0	0.00%		
46	Reuse Meters & Meter Installations	367.6	0	0	0.00%		
47	Pumping Equipment	371.6	0	0	5.56%		
48	Reuse Transmission & Distr. Sys.	375.6	0	0	0.00%	0.00%	x
49	Other Plant & Misc. Equipment	389.6	0	0	0.00%		
50	GENERAL PLANT						
51	Land & Land Rights	353.7	0		0.00%		
52	Structures & Improvements	354.7	0	0	3.13%	0.26%	x
53	Office Furniture & Equipment	390.7	0	0	0.00%		
54	Computer Equipment	390.71	0	0	0.00%		
55	Transportation Equipment	391.7	0	0	0.00%		
56	Stores Equipment	392.7	0	0	0.00%		
57	Tools, Shop & Garage Equipment	393.7	0	0	0.00%		
58	Laboratory Equipment	394.7	0	0	0.00%		
59	Power Operated Equipment	395.7	0	0	0.00%		
60	Communication Equipment	396.7	0	0	0.00%		
61	Miscellaneous Equipment	397.7	0	0	0.00%		
62	Other Tangible Plant	398.7	0	0	0.00%		
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			153,307		8.422%	5.49%
<p>Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data</p>							
Line No.	Description				Annual Depr Rate	Mo Depr Rate	
Cash CIAC:							
64	Treatment & Disposal Equipment				5.49%	0.46%	
65	Meter Fees				0.00%	0.00%	
66	Main Extension Charge				2.22%	0.19%	
67	Service Installation Fees				2.63%	0.22%	
Property CIAC:							
1	Structures & Improvements				3.13%	0.26%	
2	Collection Sewers- Force				3.33%	0.28%	
3	Collection Sewers- Gravity				2.22%	0.19%	
4	Services to Customers				2.63%	0.22%	
5	Lift Stations				5.56%	0.46%	
6	Pumping Equipment				5.56%	0.46%	
7	Reuse Services				0.00%	0.00%	
8	Reuse Transmission & Dist Mains				0.00%	0.00%	
9	Other Plant Misc Equip				0.00%	0.00%	

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Schedule of Sewer Amortization of CIAC by Classification- 2005														Florida Public Service Commission		
Adjusted CIAC Balances- 2005														Schedule: A-12		
Morningview - Sewer														Page: 4 of 8		
Docket No. 060368 - WS														Preparer:		
Schedule Year Ended: 2005																
Historic [x] or Projected []																
Explanation: Provide Adjusted CIAC balances by account for 2005																
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
		12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	Test Year End 12/31/05	Average Balance	
Cash CIAC:																
1	Treatment & Disposal Equipment	5,082	5,082	5,082	5,082	5,082	5,082	5,082	5,082	5,082	5,082	5,082	5,082	6,382	6,382	5,282
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	480	480	74
4	Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	650	820	820	676
5	Total Cash CIAC	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	7,682	7,682	6,032
Property CIAC:																
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	5,732	7,682	7,682	6,032

Schedule of Sewer Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
CIAC Amortization Rates - 2005														Schedule: A-14	
Morningview - Sewer														Page: 2, wrk-3	
Docket No. 060368 - WS														Preparer:	
Schedule Year Ended: 2005															
Historic [x] or Projected []															
Explanation: Provide a Schedule showing Amortization Rates by CIAC															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Annual Rates	Jan	Feb	Mar	Monthly Rates	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Cash CIAC:															
1	Treatment & Disposal Equipment	5.49%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
2	Meter Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
Property CIAC:															
1	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
2	Collection Sewers- Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
5	Lift Stations	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
7	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	Reuse Transmission & Dist Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	Other Plant Misc Equip	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
16	Total Sewer CIAC	25	25	25	25	25	25	25	25	25	25	25	25	311
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	25	25	25	25	25	25	25	25	25	25	25	25	311
4	Service Installation Fees	1	1	1	1	1	1	1	1	1	1	1	1	18
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	2
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
1	Treatment & Disposal Equipment	23	23	23	23	23	23	23	23	23	23	29	29	291
Line	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Schedule of Sewer Amortization of CIAC by Classification- 2005 Morningview - Sewer Docket No. 060368 - WS Schedule Year Ended: 2005 Historic [X] or Projected [] Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition Input field Schedule: A-14 Page: Z, wrk-4 Preparer: Florida Public Service Commission														

Schedule of Sewer Amortization of CIAC by Classification- 2005 Adjusted Accumulated Amortization of CIAC Balances- 2005													Florida Public Service Commission		
Momingview - Sewer													Schedule:	A-14	
Docket No. 060368 - WS													Page:	2, wrk-8	
Schedule Year Ended: 2005													Preparer:		
Historic [x] or Projected []															
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average.															
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	4,790	4,813	4,836	4,859	4,883	4,906	4,929	4,952	4,976	4,999	5,022	5,051	5,081	4,931
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	1	2	0
4	Service Installation Fees	258	259	260	262	263	265	266	268	269	270	272	274	275	266
5	Total Cash CIAC	5,047	5,072	5,097	5,121	5,146	5,171	5,195	5,220	5,245	5,269	5,294	5,326	5,358	5,197
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	5,047	5,072	5,097	5,121	5,146	5,171	5,195	5,220	5,245	5,269	5,294	5,326	5,358	5,197

2005

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Morningview

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-14

Page: 3 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 12/31/04	(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	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)
2	Meter Fees	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	(0)	(0)
5	Total Cash	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348
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	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348
SEWER															
Cash															
13	Treatment & Disposal Equipment	4,790	4,813	4,836	4,859	4,883	4,906	4,929	4,952	4,976	4,999	5,022	5,051	5,081	4,931
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	1	2	0
16	Service Installation Fees	258	259	260	262	263	265	266	268	269	270	272	274	275	266
17	Total Cash	5,047	5,072	5,097	5,121	5,146	5,171	5,195	5,220	5,245	5,269	5,294	5,326	5,358	5,197
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	5,047	5,072	5,097	5,121	5,146	5,171	5,195	5,220	5,245	5,269	5,294	5,326	5,358	5,197

ASB

CALCULATE CIAC AMORTIZATION RATES- January thru April 2006

Schedule of Sewer Amortization of CIAC by Classification- 2006
Calculate Amortization Rates for Calendar Year 2005

Florida Public Service Commission

Morningview - Sewer
Docket No. 060368 - WS
Schedule Year Ended: 2006
Historic [x] or Projected [x]

Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates

Schedule: A-12
Page:
Preparer:

=input field

Annual
Dep'n
Rate

Monthly
Dep'n
Rate

Categories-lines 22 to 35 below

Cash CIAC:					Annual Dep'n Rate	Monthly Dep'n Rate
1	Capacity Charges	271.1		Treatment & Disp Equip (see Composite Calc)	5.49%	0.46%
2	CIAC-1999 Acquisition			Treatment & Disp Equip (see Composite Calc)	5.49%	0.46%
3	Unclaimed Refunds			Treatment & Disp Equip (see Composite Calc)	5.49%	0.46%
4	Main Ext Charge (Coll Swr-Grav)			Main Extension Charge acct 361.2	2.22%	0.19%
5	Serv Install Charge (Svc to Cust)			Service Installation Charge acct 363.2	2.63%	0.22%
6	Reuse Meter Fees			Meter Fees acct 367.6	0.00%	0.00%
7	Total Cash CIAC					
Property CIAC 271.5:		271.5				
8	Structures & Improvements	354.2		Structures & Improvements (line 27)	3.13%	0.26%
9	Structures & Improvements	354.3		Structures & Improvements (line 27)	3.13%	0.26%
10	Structures & Improvements	354.40		Structures & Improvements (line 27)	3.13%	0.26%
11	Collection Sewers- Force	360.2		Collection Sewers- Force	3.33%	0.28%
12	Collection Sewers- Gravity	361.2		Collection Sewers- Gravity	2.22%	0.19%
13	Services to Customers	363.2		Services to Customers	2.63%	0.22%
14	Lift Stations	370.3		Lift Stations (Receiving Wells??)	5.56%	0.46%
15	Pumping Equipment	371.3		Pumping Equipment	5.56%	0.46%
16	Reuse Services	366.6		Reuse Services	0.00%	0.00%
17	Reuse Transmission & Dist M	375.6		Reuse Transmission & Dist Mains	0.00%	0.00%
18	Other Plant Misc Equip	389.2		Other Plant Misc Equip (line 35)	0.00%	0.00%
19	Other Plant Misc Equip	389.40		Other Plant Misc Equip (line 35)	0.00%	0.00%

Composite Rate Calculation:

	UPIS Balance 12/31/05	Adj Bal	Contr Prop	For Comp Calc	Depreciation Rate		Annual Depreciation Expense
					Annual	Monthly	
1	INTANGIBLE PLANT	V					
2	Organization	351.1	0		0.00%		
3	Franchises	352.1	159		2.50%		
4	Other Plant & Misc. Equipment	389.1	0		0.00%		
5	COLLECTION PLANT		0		0.00%		
6	Land & Land Rights	353.2	0		0.00%		
7	Structures & Improvements	354.2	4,189	4,189	3.13%	0.26%	131 x
8	Power Generation Equipment	355.2	0		0.00%		
9	Collection Sewers - Force	360.2	3,097	0	3.33%		
10	Collection Sewers - Gravity	361.2	11,399	0	2.22%		
11	Special Collecting Structures	362.2	0	0	0.00%	0.00%	x
12	Services to Customers	363.2	3,105	0	2.63%		
13	Flow Measuring Devices	364.2	0		0.00%		
14	Flow Measuring Installations	365.2	0		0.00%		
15	Other Plant & Misc. Equipment	389.2	0	0	0.00%	0.00%	x
16	SYSTEM PUMPING PLANT		0		0.00%		
17	Land & Land Rights	353.3	0		0.00%		
18	Structures & Improvements	354.3	0	0	3.13%	0.26%	x
19	Power Generation Equipment	355.3	0		0.00%		
20	Receiving Wells	370.3	45,962	45,962	5.56%	0.46%	2,555 x
21	Pumping Equipment	371.3	70,558	70,558	5.56%	0.46%	3,923 x
22	Other Plant & Misc. Equipment	389.3	0		0.00%		

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Composite Rate Calculation:		UPS/Dep Exp Totals and Composite Rate for CIAC Amortization		UPS Balance 12/31/05		For Comp		Calc	
(Continued)	Adj Bal	Cont Pop	Annual	Monthly	Annual	Monthly	Expense	Depreciation	Annual
23	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0
24	Land & Land Rights	353.4	0	0	0	0	0	0	0
25	Structures & Improvements	354.4	0	0	0	0	0	0	0
26	Power Generation Equipment	355.4	0	0	0	0	0	0	0
27	Treatment & Disposal Equipm	380.4	32,598	0	0	0	0	0	0
28	Plant Sewer Lines	381.4	0	0	0	0	0	0	0
29	Other Plant & Misc. Equipment	382.4	0	0	0	0	0	0	0
30	Other Plant & Misc. Equipment	389.4	0	0	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT	353.5	0	0	0	0	0	0	0
32	Land & Land Rights	353.5	0	0	0	0	0	0	0
33	Structures & Improvements	354.5	0	0	0	0	0	0	0
34	Power Generation Equipment	355.5	0	0	0	0	0	0	0
35	Pumping Equipment	371.5	0	0	0	0	0	0	0
36	Reuse Distribution Reservoirs	374.5	0	0	0	0	0	0	0
37	Treatment & Disposal Equipm	380.5	0	0	0	0	0	0	0
38	Plant Sewers	381.5	0	0	0	0	0	0	0
39	Other Plant & Misc. Equipment	389.5	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT	352.6	0	0	0	0	0	0	0
41	Franchises	352.6	0	0	0	0	0	0	0
42	Land & Land Rights	353.6	0	0	0	0	0	0	0
43	Structures & Improvements	354.6	0	0	0	0	0	0	0
44	Power Generation Equipment	355.6	0	0	0	0	0	0	0
45	Reuse Services	366.6	0	0	0	0	0	0	0
46	Reuse Meters & Meter Installa	367.6	0	0	0	0	0	0	0
47	Pumping Equipment	371.6	0	0	0	0	0	0	0
48	Reuse Transmission & Distr. S	375.6	0	0	0	0	0	0	0
49	Other Plant & Misc. Equipment	389.6	0	0	0	0	0	0	0
50	GENERAL PLANT	353.7	0	0	0	0	0	0	0
51	Land & Land Rights	353.7	0	0	0	0	0	0	0
52	Structures & Improvements	354.7	0	0	0	0	0	0	0
53	Office Furniture & Equipment	390.7	0	0	0	0	0	0	0
54	Computer Equipment	390.7	0	0	0	0	0	0	0
55	Printer Equipment	390.7	0	0	0	0	0	0	0
56	Transportation Equipment	391.7	0	0	0	0	0	0	0
57	Storage Equipm & Garage Equipm	392.7	0	0	0	0	0	0	0
58	Laboratory Equipment	394.7	0	0	0	0	0	0	0
59	Power Operated Equipment	395.7	0	0	0	0	0	0	0
60	Communication Equipment	396.7	0	0	0	0	0	0	0
61	Mechanisms Equipment	397.7	0	0	0	0	0	0	0
62	Other Tangible Plant	398.7	0	0	0	0	0	0	0
63	UPS/Dep Exp Totals and Composite Rate for CIAC Amortization	153,307	8,422	5.49%	Composite Rate	5.49%			

		Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data																	
Line No.	Description			Annual Depr Rate	Mo Depr Rate														
	Cash CIAC:																		
64	Treatment & Disposal Equipment			5.49%	0.46%														
65	Meter Fees			0.00%	0.00%														
66	Main Extension Charge			2.22%	0.19%														
67	Service Installation Fees			2.63%	0.22%														
	Property CIAC:																		
1	Structures & Improvements			3.13%	0.26%														
2	Collection Sewers- Force			3.33%	0.28%														
3	Collection Sewers- Gravity			2.22%	0.19%														
4	Services to Customers			2.63%	0.22%														
5	Lift Stations			5.56%	0.46%														
6	Pumping Equipment			5.56%	0.46%														
7	Reuse Services			0.00%	0.00%														
8	Reuse Transmission & Dist Mains			0.00%	0.00%														
9	Other Plant Misc Equip			0.00%	0.00%														

8.7

CALCULATE CIAC AMORTIZATION RATES Beginning May 2006 (Start Guideline Lives)											
Schedule of Sewer Amortization of CIAC by Classification- 2006 Calculate Amortization Rates for Calendar Year 2005								Florida Public Service Commission			
Morningview - Sewer Docket No. 060368 - WS Schedule Year Ended: 2006 Historic [x] or Projected [x]								Schedule: A-12 Page: Preparer:			
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates								=input field			
								Annual Depn Rate	Monthly Dep'n Rate		
Categories-lines 22 to 35 below											
Cash CIAC:											
1	Capacity Charges	271.1							Treatment & Disp Equip (see Composite Calc)	4.82%	0.40%
2	CIAC-1999 Acquisition								Treatment & Disp Equip (see Composite Calc)	4.82%	0.40%
3	Unclaimed Refunds								Treatment & Disp Equip (see Composite Calc)	4.82%	0.40%
4	Main Ext Charge (Coll Swr-Grav)								Main Extension Charge acct 361.2	2.22%	0.19%
5	Sewr Install Charge (Svc to Cust)								Service Installation Charge acct 363.2	2.63%	0.22%
6	Reuse Meter Fees								Meter Fees acct 367.6	5.00%	0.42%
7	Total Cash CIAC										
Property CIAC 271.5: 271.5											
8	Structures & Improvements	354.2							Structures & Improvements (line 27)	3.13%	0.26%
9	Structures & Improvements	354.3							Structures & Improvements (line 27)	3.13%	0.26%
10	Structures & Improvements	354.40							Structures & Improvements (line 27)	3.13%	0.26%
11	Collection Sewers- Force	360.2							Collection Sewers- Force	3.33%	0.28%
12	Collection Sewers- Gravity	361.2							Collection Sewers- Gravity	2.22%	0.19%
13	Services to Customers	363.2							Services to Customers	2.63%	0.22%
14	Lift Stations	370.3							Lift Stations (Receiving Wells??)	3.33%	0.28%
15	Pumping Equipment	371.3							Pumping Equipment	5.56%	0.46%
16	Reuse Services	366.6							Reuse Services	2.50%	0.21%
17	Reuse Transmission & Dist M	375.6							Reuse Transmission & Dist Mains	2.33%	0.19%
18	Other Plant Misc Equip	389.2							Other Plant Misc Equip (line 35)	5.56%	0.46%
19	Other Plant Misc Equip	389.40							Other Plant Misc Equip (line 35)	5.56%	0.46%
Composite Rate Calculation:											
		UPIS Balance 4/30/06		Depreciation Rate		Annual		Monthly		Annual Depreciation Expense	
1	INTANGIBLE PLANT		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly				
2	Organization	351.1	0			2.50%					
3	Franchises	352.1	159			2.50%					
4	Other Plant & Misc. Equipment	389.1	0			5.56%					
5	COLLECTION PLANT		0			0.00%					
6	Land & Land Rights	353.2	0			0.00%					
7	Structures & Improvements	354.2	4,189		4,189	3.13%	0.26%	131	x		
8	Power Generation Equipment	355.2	0			5.00%					
9	Collection Sewers - Force	360.2	3,097	0		3.33%					
10	Collection Sewers - Gravity	361.2	11,399	0		2.22%					
11	Special Collecting Structures	362.2	0		0	2.50%	0.21%		x		
12	Services to Customers	363.2	3,105	0		2.63%					
13	Flow Measuring Devices	364.2	0			20.00%					
14	Flow Measuring Installations	365.2	0			2.63%					
15	Other Plant & Misc. Equipment	389.2	Y	0	0	5.56%	0.46%		x		
16	SYSTEM PUMPING PLANT		0			0.00%					
17	Land & Land Rights	353.3	0			0.00%					
18	Structures & Improvements	354.3	Y	0	0	3.13%	0.26%		x		
19	Power Generation Equipment	355.3	0			5.00%					
20	Receiving Wells	370.3	Y	45,962	0	45,962	3.33%	0.28%	1,532	x	
21	Pumping Equipment	371.3	Y	70,558	0	70,558	5.56%	0.46%	3,920	x	
22	Other Plant & Misc. Equipment	389.3	0			5.56%					

Composite Rate Calculation: (Continued)		UPIS Balance 4/30/06			Depreciation Rate		Annual													
			Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense												
23	TREATMENT AND DISPOSAL PLANT																			
24	Land & Land Rights	353.4	1,140			0.00%														
25	Structures & Improvements	354.4	Y 0	0	0	3.13%	0.26%		x											
26	Power Generation Equipment	355.4	0		0	5.00%	0.42%		x											
27	Treatment & Disposal Equipm	380.4	32,598		32,598	5.56%	0.46%	1,811	x											
28	Plant Sewers	381.4	0		0	2.86%	0.24%		x											
29	Outfall Sewer Lines	382.4	0		0	3.33%	0.28%		x											
30	Other Plant & Misc. Equipment	389.4	Y 0		0	5.56%	0.46%		x											
31	RECLAIMED WATER TREATMENT PLANT					0.00%														
32	Land & Land Rights	353.5	0		0	0.00%														
33	Structures & Improvements	354.5	0		0	3.13%	0.26%		x											
34	Power Generation Equipment	355.5	0		0	5.00%	0.42%		x											
35	Pumping Equipment	371.5	0		0	5.56%	0.46%		x											
36	Reuse Distribution Reservoirs	374.5	0		0	2.70%	0.23%													
37	Treatment & Disposal Equipm	380.5	0		0	5.56%	0.46%		x											
38	Plant Sewers	381.5	0		0	2.86%	0.24%		x											
39	Other Plant & Misc. Equipment	389.5	0		0	5.56%														
40	RECLAIMED WATER DISTRIBUTION PLANT					0.00%														
41	Franchises	352.6	0		0	2.50%														
42	Land & Land Rights	353.6	0		0	0.00%														
43	Structures & Improvements	354.6	0		0	3.13%	0.26%		x											
44	Power Generation Equipment	355.6	0		0	5.00%														
45	Reuse Services	366.6	Y 0	0	0	2.50%														
46	Reuse Meters & Meter Installa	367.6	0		0	5.00%														
47	Pumping Equipment	371.6	0		0	5.56%														
48	Reuse Transmission & Distr. S	375.6	Y 0	0	0	2.33%	0.19%		x											
49	Other Plant & Misc. Equipment	389.6	0		0	5.56%														
50	GENERAL PLANT					0.00%														
51	Land & Land Rights	353.7	0		0	0.00%														
52	Structures & Improvements	354.7	0		0	3.13%	0.26%		x											
53	Office Furniture & Equipment	390.7	0		0	6.67%														
54	Computer Equipment	390.71	0		0	16.67%														
55	Transportator Equipment	391.7	0		0	16.67%														
56	Stores Equipment	392.7	0		0	5.56%														
57	Tools, Shop & Garage Equipm	393.7	0		0	6.25%														
58	Laboratory Equipment	394.7	0		0	6.67%														
59	Power Operated Equipment	395.7	0		0	8.33%														
60	Communication Equipment	396.7	0		0	10.00%														
61	Miscellaneous Equipment	397.7	0		0	6.67%														
62	Other Tangible Plant	398.7	0		0	10.00%														
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			0	153,307			7,394	4.82%											

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Schedule of Sewer Amortization of CIAC by Classification- 2006														Florida Public Service Commission	
Adjusted CIAC Balances- 2006														Schedule: A-12	
Morningview - Sewer														Page: 4 of 8	
Docket No. 060368 - WS														Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2006															
Schedule Year Ended: 2006															
Historic [x] or Projected [x]															
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipm	6,382	6,382	6,382	6,382	6,382	6,382	6,382	6,382	6,382	6,382	6,382	6,382	6,382	6,382
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480	480	480
4	Service Installation Fees	820	820	820	820	820	820	820	820	820	820	820	820	820	820
5	Total Cash CIAC	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682

Schedule of Sewer Amortization of CIAC by Classification- 2006														Florida Public Service Commission		
CIAC Amortization Rates - 2006														Schedule: A-14		
Morningview - Sewer														Page: 2, wrk-3		
Docket No. 060368 - WS														Preparer:		
Explanation: Provide a Schedule showing Amortization Rates by CIAC																
Categories for 2006																
Historic [x] or Projected [x]																
Line No.	Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Guideline Rates	(16) Guideline Lives
Cash CIAC:																
1	Treatment & Disposal Equipm	5.49%	0.46%	0.46%	0.46%	0.46%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	4.82%	
2	Meter Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.63%	
Property CIAC:																
1	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	3.13%	
2	Collection Sewers- Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.22%	
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	2.63%	
5	Lift Stations	5.56%	0.46%	0.46%	0.46%	0.46%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	3.33%	
6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	
7	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	2.50%	
8	Reuse Transmission & Dist M	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	2.33%	
9	Other Plant Misc Equip	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	5.56%	

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Schedule of Sewer Amortization of CIAC by Classification- 2006 CIAC Amortization- CIAC Balances x Amort Rates- 2006												Florida Public Service Commission			
Morningview - Sewer Docket No. 060368 - WS Schedule Year Ended: 2006 Historic [x] or Projected [x]												Schedule: A-14 Page: 2, wrk-4 Preparer:			
Explanation: Provide a Schedule showing additions to CIAC during 2006 from the date of Acquisition															
Line No.	(1) Description	(2)	(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) 2006 Total
Cash CIAC:															
1	Treatment & Disposal Equipment		29	29	29	29	26	26	26	26	26	26	26	26	322
2	Meter Fees		0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge		1	1	1	1	1	1	1	1	1	1	1	1	11
4	Service Installation Fees		2	2	2	2	2	2	2	2	2	2	2	2	22
5	Total Cash CIAC		32	32	32	32	28	28	28	28	28	28	28	28	354
Property CIAC:															
6	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations		0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip.		0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC		32	32	32	32	28	28	28	28	28	28	28	28	354
Schedule of Sewer Amortization of CIAC by Classification- 2006 Adjustments to CIAC Amort Bal-2006												Florida Public Service Commission			
Morningview - Sewer Docket No. 060368 - WS Schedule Year Ended: 2006 Historic [x] or Projected [x]												Schedule: A-14 Page: 2, wrk-5 Preparer:			
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2006															
Line No.	(1) Description	(2)	(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) 2006 Total
Cash CIAC:															
1	Treatment & Disposal Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Structures & Improvements														0
7	Collection Sewers- Force														0
8	Collection Sewers- Gravity														0
9	Services to Customers														0
10	Lift Stations														0
11	Pumping Equipment														0
12	Reuse Services														0
13	Reuse Transmission & Dist Mains														0
14	Other Plant Misc Equip.														0
15	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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Line	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	06/30/06	07/31/06	08/31/06	09/30/06	10/31/06	11/30/06	Test Year End Average Balance
1	Cash CIAC:	5,081	5,110	5,139	5,168	5,198	5,223	5,249	5,275	5,300	5,326	5,351	5,377	5,403
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	2	3	4	4	5	6	7	8	9	10	11	12	7
4	Service Installation Fees	275	277	279	281	283	284	286	288	290	292	293	295	286
5	Total Cash CIAC	5,358	5,390	5,422	5,454	5,485	5,514	5,542	5,570	5,599	5,627	5,655	5,684	5,712
6	Property CIAC:	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Sewer CIAC	5,358	5,390	5,422	5,454	5,485	5,514	5,542	5,570	5,599	5,627	5,655	5,684	5,712
														5,539

Schedule of Sewer Amortization of CIAC by Classification - 2006
 Morningview - Sewer
 Docket No. 060368 - WS
 Schedule Year Ended: 2006
 Historic [x] or Projected [x]
 Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/05 through the year ended 12/31/06, and 13 month average.
 Preparer: [Redacted]
 Page: 2, wrk-8
 Schedule: A-14
 Florida Public Service Commission

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Morningview

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-14

Page: 4 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 12/31/05	(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	(482)	(472)	(462)	(452)	(442)	(433)	(423)	(413)	(403)	(393)	(383)	(373)	(363)	(423)
2	Meter Fees	2,830	2,832	2,833	2,835	2,836	2,838	2,839	2,841	2,842	2,844	2,845	2,847	2,848	2,839
3	Main Extension Charge	0	1	2	2	3	4	5	6	7	8	8	9	10	5
4	Service Installation Fees	(0)	(0)	0	0	1	1	1	2	2	2	3	3	3	1
5	Total Cash	2,348	2,360	2,373	2,385	2,398	2,410	2,423	2,436	2,448	2,461	2,474	2,486	2,499	2,423
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	2,348	2,360	2,373	2,385	2,398	2,410	2,423	2,436	2,448	2,461	2,474	2,486	2,499	2,423
SEWER															
Cash															
13	Treatment & Disposal Equipment	5,081	5,110	5,139	5,168	5,198	5,223	5,249	5,275	5,300	5,326	5,351	5,377	5,403	5,246
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	2	3	4	4	5	6	7	8	9	10	11	12	12	7
16	Service Installation Fees	275	277	279	281	283	284	286	288	290	292	293	295	297	286
17	Total Cash	5,358	5,390	5,422	5,454	5,485	5,514	5,542	5,570	5,599	5,627	5,655	5,684	5,712	5,539
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	5,358	5,390	5,422	5,454	5,485	5,514	5,542	5,570	5,599	5,627	5,655	5,684	5,712	5,539

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CALCULATE CIAC AMORTIZATION RATES- January thru December 2007

Schedule of Sewer Amortization of CIAC by Classification- 2007
 Calculate Amortization Rates for Calendar Year 2005

Florida Public Service Commission

Morningview - Sewer Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates
 Docket No. 060368 - WS
 Schedule Year Ended: 2007
 Historic [] or Projected [X]

Schedule: A-12
 Page:
 Preparer:

			Annual Depn Rate	Monthly Dep'n Rate
Categories-lines 22 to 35 below				
1	Cash CIAC			
1	Capacity Charges 271.1	Treatment & Disp Equip (see Composite Calc)	4.55%	0.58%
2	CIAC-1999 Acquisition	Treatment & Disp Equip (see Composite Calc)	4.55%	0.58%
3	Unclaimed Refunds	Treatment & Disp Equip (see Composite Calc)	4.55%	0.58%
4	Main Ext Charge (Coll Swr-Grav)	Main Extension Charge acct 361.2	2.22%	0.19%
5	Serv Install Charge (Svc to Cust)	Service Installation Charge acct 363.2	2.63%	0.22%
6	Reuse Meter Fees	Meter Fees acct 367.6	5.00%	0.42%
7	Total Cash CIAC			
8	Property CIAC 271.5			
8	Structures & Improvements	Structures & Improvements (line 27)	3.13%	0.26%
9	Structures & Improvements	Structures & Improvements (line 27)	3.13%	0.26%
10	Structures & Improvements	Structures & Improvements (line 27)	3.13%	0.26%
11	Collection Sewers- Force	Collection Sewers- Force	3.33%	0.28%
12	Collection Sewers- Gravity	Collection Sewers- Gravity	2.22%	0.19%
13	Services to Customers	Services to Customers	2.63%	0.22%
14	Lift Stations	Lift Stations (Receiving Wells??)	3.33%	0.28%
15	Pumping Equipment	Pumping Equipment	5.56%	0.46%
16	Reuse Services	Reuse Services	2.50%	0.21%
17	Reuse Transmission & Dist Mains	Reuse Transmission & Dist Mains	2.33%	0.19%
18	Other Plant Misc Equip	Other Plant Misc Equip (line 35)	5.56%	0.46%
19	Other Plant Misc Equip	Other Plant Misc Equip (line 35)	5.56%	0.46%

Composite Rate Calculation		UPIS Balance 12/31/06		Depreciation Rate		Depreciation Expense
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly
1	INTANGIBLE PLANT	Y				
2	Organization		0		2.50%	
3	Franchises		159		2.50%	
4	Other Plant & Misc. Equipment		0		5.56%	
5	COLLECTION PLANT		0		0.00%	
6	Land & Land Rights		0		0.00%	
7	Structures & Improvements	Y	4,189	4,189	3.13%	0.26%
8	Power Generation Equipment		0		5.00%	
9	Collection Sewers - Force	Y	9,655	0	3.33%	
10	Collection Sewers - Gravity	Y	1,399	0	2.22%	
11	Special Collecting Structures		0	0	2.50%	0.21%
12	Services to Customers	Y	3,105	0	2.63%	
13	Flow Measuring Devices		0		20.00%	
14	Flow Measuring Installations		0		2.63%	
15	Other Plant & Misc. Equipment	Y	0	0	5.56%	0.46%
16	SYSTEM PUMPING PLANT		0		0.00%	
17	Land & Land Rights		0		0.00%	
18	Structures & Improvements	Y	0	0	3.13%	0.26%
19	Power Generation Equipment		0		5.00%	
20	Receiving Wells	Y	45,962	0	45,962	3.33%
21	Pumping Equipment	Y	70,558	0	70,558	5.56%
22	Other Plant & Misc. Equipment		0		5.56%	

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Composite Rate Calculation:		UPIS Balance 12/31/06			Depreciation Rate		Annual		
(Continued)		Adj Bal	Confr Prop	For Comp	Annual	Monthly	Depreciation		
				Calc			Expense		
23	TREATMENT AND DISPOSAL PLANT								
24	Land & Land Rights	353.4	1,140		0.00%				
25	Structures & Improvements	354.4	30,000	0	3.13%	0.26%	938	x	
26	Power Generation Equipment	355.4	0	30,000	5.00%	0.42%	-	x	
27	Treatment & Disposal Equipment	380.4	32,598	32,598	5.56%	0.46%	1,811	x	
28	Plant Sewers	381.4	0	0	3.33%	0.24%	-	x	
29	Outfall Sewer Lines	382.4	0	0	2.86%	0.28%	-	x	
30	Other Plant & Misc. Equipment	389.4	0	0	5.56%	0.46%	-	x	
31	RECLAIMED WATER TREATMENT PLANT								
32	Land & Land Rights	353.5	0	0	0.00%				
33	Structures & Improvements	354.5	0	0	3.13%	0.26%	-	x	
34	Power Generation Equipment	355.5	0	0	5.00%	0.42%	-	x	
35	Pumping Equipment	371.5	0	0	5.56%	0.46%	-	x	
36	Reuse Distribution Reservoirs	374.5	0	0	2.70%	0.23%	-	x	
37	Treatment & Disposal Equipment	380.5	0	0	5.56%	0.46%	-	x	
38	Plant Sewers	381.5	0	0	2.86%	0.24%	-	x	
39	Other Plant & Misc. Equipment	389.5	0	0	5.56%		-	x	
40	RECLAIMED WATER DISTRIBUTION PLANT								
41	Franchises	352.6	0	0	2.50%		-	x	
42	Land & Land Rights	353.6	0	0	0.00%		-	x	
43	Structures & Improvements	354.6	0	0	3.13%	0.26%	-	x	
44	Power Generation Equipment	355.6	0	0	5.00%		-	x	
45	Reuse Services	366.6	0	0	2.50%		-	x	
46	Reuse Meters & Meter Installation	367.6	0	0	5.00%		-	x	
47	Pumping Equipment	371.6	0	0	5.56%		-	x	
48	Reuse Transmission & Distr. Sys.	375.6	0	0	2.33%	0.19%	-	x	
49	Other Plant & Misc. Equipment	389.6	0	0	5.56%		-	x	
50	GENERAL PLANT								
51	Land & Land Rights	353.7	0	0	0.00%		-	x	
52	Structures & Improvements	354.7	0	0	3.13%	0.26%	-	x	
53	Office Furniture & Equipment	390.7	0	0	6.67%		-	x	
54	Computer Equipment	390.71	0	0	16.67%		-	x	
55	Transportation Equipment	391.7	0	0	16.67%		-	x	
56	Stores Equipment	392.7	0	0	5.56%		-	x	
57	Tools, Shop & Garage Equipment	393.7	0	0	6.25%		-	x	
58	Laboratory Equipment	394.7	0	0	6.67%		-	x	
59	Power Operated Equipment	395.7	0	0	8.33%		-	x	
60	Communication Equipment	396.7	0	0	10.00%		-	x	
61	Miscellaneous Equipment	397.7	0	0	6.67%		-	x	
62	Other Tangible Plant	398.7	0	0	10.00%		-	x	
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization		TRUE	183,307			8,331	4.55%	Composite Rate
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data									
Line No	Description				Annual Depr Rate	Mo Depr Rate			
Cash CIAC:									
64	Treatment & Disposal Equipment				4.55%	0.38%			
65	Meter Fees				5.00%	0.42%			
66	Main Extension Charge				2.22%	0.19%			
67	Service Installation Fees				2.63%	0.22%			
Property CIAC:									
1	Structures & Improvements				3.13%	0.26%			
2	Collection Sewers- Force				3.33%	0.28%			
3	Collection Sewers- Gravity				2.22%	0.19%			
4	Services to Customers				2.63%	0.22%			
5	Lift Stations				3.33%	0.28%			
6	Pumping Equipment				5.56%	0.46%			
7	Reuse Services				2.50%	0.21%			
8	Reuse Transmission & Dist Mains				2.33%	0.19%			
9	Other Plant Misc Equip				5.56%	0.46%			

01b

Schedule of Sewer Amortization of CIAC by Classification- 2007														Florida Public Service Commission			
Adjusted CIAC Balances- 2007														Schedule: A-12			
Morningview - Sewer														Page: 4 of 8			
Docket No. 060368 - WS														Preparer:			
Schedule Year Ended: 2007																	
Historic [] or Projected [X]																	
Explanation: Provide Adjusted CIAC balances by account for 2007																	
Categories																	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)			
Line No.	Description	12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance		
Cash CIAC:																	
1	Treatment & Disposal Equipment	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	960	960	960	960	960	960	960	960	960	960	960	960	960	960	960	
4	Service Installation Fees	990	990	990	990	990	990	990	990	990	990	990	990	990	990	990	
5	Total Cash CIAC	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	
Property CIAC:																	
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Water CIAC	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	

Schedule of Sewer Amortization of CIAC by Classification- 2007														Florida Public Service Commission			
CIAC Amortization Rates - 2005														Schedule: A-14			
Morningview - Sewer														Page: 2, wrk-3			
Docket No. 060368 - WS														Preparer:			
Schedule Year Ended: 2007																	
Historic [] or Projected [X]																	
Explanation: Provide a Schedule showing Amortization Rates by CIAC																	
Categories																	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)				
Line No.	Description	Annual Rates	Jan	Feb	Mar	Monthly Rates Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
Cash CIAC:																	
1	Treatment & Disposal Equipment	4.56%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	
2	Meter Fees	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
Property CIAC:																	
1	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
2	Collection Sewers- Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
5	Lift Stations	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	
6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
7	Reuse Services	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	
8	Reuse Transmission & Dist Mains	2.33%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
9	Other Plant Misc Equip	5.96%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	

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Schedule of Sewer Amortization of CIAC by Classification- 2007															Florida Public Service Commission
CIAC Amortization- 2007															=input field
Morningview - Sewer															Schedule: A-14
Docket No. 060368 - WS															Page: 2, wrk-4
Schedule Year Ended: 2007															Preparer:
Historic [] or Projected [X]															Explanation: Provide a Schedule showing additions to CIAC during 2007
Line No.	(1) Description	(2)	(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) 2007 Total
Cash CIAC:															
1	Treatment & Disposal Equipment		29	29	29	29	29	29	29	29	29	29	29	29	349
2	Meter Fees		0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge		2	2	2	2	2	2	2	2	2	2	2	2	21
4	Service Installation Fees		2	2	2	2	2	2	2	2	2	2	2	2	26
5	Total Cash CIAC		33	33	33	33	33	33	33	33	33	33	33	33	397
Property CIAC:															
6	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations		0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip		0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC		33	33	33	33	33	33	33	33	33	33	33	33	397
Schedule of Sewer Amortization of CIAC by Classification- 2007															
Adjustments to CIAC Amort Bal-2007															Florida Public Service Commission
Morningview - Sewer															Schedule: A-14
Docket No. 060368 - WS															Page: 2, wrk-5
Schedule Year Ended: 2007															Preparer:
Historic [] or Projected [X]															Explanation: Provide Adjustments to CIAC Amortary Order balances other than changes resulting from CIAC Additions for 2007
Line No.	(1) Description	(2)	(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) 2007 Total
Cash CIAC:															
1	Treatment & Disposal Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Structures & Improvements														0
7	Collection Sewers- Force														0
8	Collection Sewers- Gravity														0
9	Services to Customers														0
10	Lift Stations														0
11	Pumping Equipment														0
12	Reuse Services														0
13	Reuse Transmission & Dist Mains														0
14	Other Plant Misc Equip														0
15	Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Amortization of CIAC by Classification - 2007		Adjusted Accum Amort of CIAC Balances - 2007		Florida Public Service Commission											
Morningview - Sewer		A-14		Schedule:											
Docket No. 060969 - MS		2. wk-8		Page:											
Schedule Year Ended: 2007															
Historic [] or Projected [X]															
Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	10/31/07	11/30/07	12/31/07	Average Balance
1	Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Treatment & Disposal Equipment	5,403	5,432	5,461	5,489	5,519	5,548	5,577	5,606	5,636	5,665	5,694	5,723	5,752	5,577
3	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Main Extension Charge	12	14	16	18	20	21	23	25	27	28	30	32	34	23
5	Service Installation Fees	297	299	301	303	306	308	310	312	314	317	319	321	323	310
	Total Cash CIAC	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
6	Property CIAC:														
7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Other Plant/Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	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

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Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Morningview

Schedule: A-14

Docket No. 060368-WS

Page: 5 of 5

Test Year Ending 12/31/07

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

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