DOCUMENT NUMBER-DATE

Morningview Water and Sewer

Docket No. 080121-WS

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

Lake County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

Historical Test Year Ending December 31, 2007

Year-End Balances and 13-Month Averages

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Aqua Utilities Florida, Inc.

Filed May 2008

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Morningview RATE BASE

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Schedule of Water Rate Base

Florida Public Service Commission

Morningview Docket No. 080121-WS Schedule: A-1 Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

	(1)	(2) Histo	(3) rical Test Year	(4) 2007	(5) Pro Forma T	(6) est Year	(7)
Line No.	Description	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
1	Utility Plant in Service	107,243	2,134	109,376	6,243	115,620	A-5
2	Utility Land & Land Rights	882	0	882	o	882	A-5
3	Less: Non-Used & Useful Plant	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	
5	Less: Accumulated Depreciation	(33,248)	(323)	(33,571)	2,060	(31,512)	A-9
6	Less: CIAC	(4,973)	0	(4,973)	0	(4,973)	A-12
7	Accumulated Amortization of CIAC	3,042	(65)	2,977	0	2,977	A-14
8	Acquisition Adjustments	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	A-16
11	Working Capital Allowance	0	4,557	4,557	1,556	6,112	A-17, A-3
12	Total Rate Base	72,945	6,303	79,247	9,858	89,106	

Schedule of Sewer Rate Base

Florida Public Service Commission

Morningview Docket No. 080121-WS

Schedule: A-2 Page: 1 of 1 Historical Test Year Ending December 31, 2007 Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			rical Test Year	2007	Pro Forma T	est Year	
Line	Description	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
110.	Осотраст	T CI BOOKS	7 lujustinonio	Dalarioc	/ tojusuneins	Dalance	Ochedules
1	Utility Plant in Service	171,067	2,021	173,089	558	173,647	A-6
2	Utility Land & Land Rights	1,140	0	1,140	0	1,140	A-6
3	Less: Non-Used & Useful Plant	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	
5	Less: Accumulated Depreciation	(129,305)	(454)	(129,759)	(2)	(129,761)	A-10
6	Less: CIAC	(7,699)	0	(7,699)	0	(7,699)	A-12
7	Accumulated Amortization of CIAC	5,456	(102)	5,354	0	5,354	A-14
8	Acquisition Adjustments	0	0	0	0	0	
9	Less: Accum. Amort, of Acq. Adjustments	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	A-16
11	Working Capital Allowance	0	4,667	4,667	1,474	6,141	A-17, A-3
12	Total Rate Base	40,659	6,133	46,791	2,029	48,821	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Morningview Docket No. 080121-WS Schedule: A-3 Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical [X] Projected [X]

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

Line	(1)	(2) Water	(3) Sewer	(4) Supporting
No.	<u>Description</u>			Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Allocation of Corporate IT	1,912	1,811	
3	Allocation of Corp Structures & Improvements	222	210	
4		-	-	
5				
6	Total 2007 Adjustments	2,134	2,021	
7				
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	589	558	
10	Meter replacement cost	7,980	NA	
11	(Less) Retirement of existing meters	(2,325)	NA	
12		-		
13			-	
14		-		
15				
16	Total Pro Forma Adjustments	6,243	558	
17				
18	UTILITY LAND & LAND RIGHTS			A-5, A-6
19				
20	Total 2007 Adjustments	-	-	
21				
22	NON-USED & USEFUL			A-7
23	To reflect calculated Adjusted NU&U amounts		-	
24				
25	CONSTRUCTION WORK IN PROGRESS	www.N.Fis		
26	Not Applicable			
27				
28	ACCUMULATED DEPRECIATION			A-9, A-10
29	Allocation of Corporate IT	262	248	
30	Allocation of Corp Structures & Improvements	23	22	
31		<u>-</u>	-	
32	PSC Depr Rate Correction	38	184	
33	T		-	
34	Total 2007 Adjustments	323	454	
35				
36	Pro Forma Adjustments	_	_	
37	New PCs, Network & Telephone Upgrade	2	2	
38	Meter Replacements			
39	Retirement of existing meters	(2,325)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	141	NA NA	
41 42	Salvage	122	NA	
42		-		
43		_	-	
45		-		
46	Total Pro Forma Adjustments	(2,060)		
47	react to terma rajasanens	(2,000)		

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [X]

Schedule: A-3 Page: 2 of 2

Preparer: R Griffin/J Guastella

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

CIAC		(1)	(2)	(3)	(4)
CIAC	Line	Danadatian	Water	Sewer	Supporting
Total 2007 Adjustments Pro Forma Adjustments Total Pro Forma Adjustments ACCUMULATED AMORTIZATION OF CIAC PSC Depr Rate Correction (65) (102) Total 2007 Adjustments (65) (102) Pro Forma Adjustments Total Pro Forma Adjustments Total Pro Forma Adjustments ACQUISITION ADJUSTMENTS Not Applicable ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS Not Applicable ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS Not Applicable ADVANCES FOR CONSTRUCTION Not Applicable WORKING CAPITAL ALLOWANCE 2007 Based on Balance Sheet method; details A-17 A 4,557 A,667					
Total 2007 Adjustments Pro Forma Adjustments ACCUMULATED AMORTIZATION OF CIAC A-14 PSC Depr Rate Correction (65) (102) Total 2007 Adjustments (65) (102) Pro Forma Adjustments Total Pro Forma Adjustments ACQUISITION ADJUSTMENTS Not Applicable ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS ACCUMULATED AMORT. OF ACQ. ADJUSTM	-	CIAC	_	_	A-12
Pro Forma Adjustments Total Pro Forma Adjustments ACCUMULATED AMORTIZATION OF CIAC A-14 PSC Depr Rate Correction (65) (102) Total 2007 Adjustments (65) (102) Pro Forma Adjustments Total Pro Forma Adjustments ACQUISITION ADJUSTMENTS Not Applicable ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS Not Applicable ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS Not Applicable ADVANCES FOR CONSTRUCTION Not Applicable WORKING CAPITAL ALLOWANCE A-17 Pro Forma Adjustments		Total 2007 Adjustments			
Pro Forma Adjustments - -		1 State 2007 / Vajada Horita	-		
## Total Pro Forma Adjustments		Pro Forma Adjustments			
Total Pro Forma Adjustments		· · · · · · · · · · · · · · · · · · ·			
## ACCUMULATED AMORTIZATION OF CIAC ## ACCUMULATED AMORTIZATION OF CIAC ## PSC Depr Rate Correction (65) (102) ## Total 2007 Adjustments (65) (102) ## Pro Forma Adjustments ## Total Pro Forma Adjustments ## ACQUISITION ADJUSTMENTS ## Not Applicable ## ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS ## Not Applicable ## ADVANCES FOR CONSTRUCTION ## ADVANCES FOR CONSTRUCTION ## ADVANCES FOR CONSTRUCTION ## ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS ## ADVANCES FOR CONSTRUCTION ## ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS ## ADVANCES FOR CONSTRUCTION ## ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS ## ADVANCES FOR CONSTRUCTION ## ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS		Total Pro Forma Adjustments			
ACCUMULATED AMORTIZATION OF CIAC 11	8	•			
10		ACCUMULATED AMORTIZATION OF CIAC			A-14
Total 2007 Adjustments 13 14 Pro Forma Adjustments 15 16 Total Pro Forma Adjustments 17 18 ACQUISITION ADJUSTMENTS 19 Not Applicable 20 21 ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS 22 Not Applicable 34 ADVANCES FOR CONSTRUCTION 35 Not Applicable 4-16 WORKING CAPITAL ALLOWANCE 29 2007 Based on Balance Sheet method; details A-17 4,557 4,667			-	-	
Pro Forma Adjustments Total Pro Forma Adjustments Total Pro Forma Adjustments ACQUISITION ADJUSTMENTS Not Applicable ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS Not Applicable ADVANCES FOR CONSTRUCTION Not Applicable WORKING CAPITAL ALLOWANCE 2007 Based on Balance Sheet method; details A-17 A,557 A,667	11	PSC Depr Rate Correction	(65)_	(102)	
Pro Forma Adjustments Total Pro Forma Adjustments Total Pro Forma Adjustments	12	Total 2007 Adjustments	(65)	(102)	
Total Pro Forma Adjustments Total Pro Forma Adjustments	13				
Total Pro Forma Adjustments ACQUISITION ADJUSTMENTS Not Applicable ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS Not Applicable ADVANCES FOR CONSTRUCTION Not Applicable WORKING CAPITAL ALLOWANCE 20 20 20 20 20 20 20 20 20 2	14	Pro Forma Adjustments			
17 18 ACQUISITION ADJUSTMENTS 19 Not Applicable 20 21 ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS 22 Not Applicable 23 24 ADVANCES FOR CONSTRUCTION A-16 25 Not Applicable 26 27 WORKING CAPITAL ALLOWANCE A-17 28 29 2007 Based on Balance Sheet method; details A-17 4,557 4,667 30 31 Pro Forma Adjustments					
ACQUISITION ADJUSTMENTS Not Applicable ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS Not Applicable ADVANCES FOR CONSTRUCTION A-16 Not Applicable WORKING CAPITAL ALLOWANCE A-17 28 29 2007 Based on Balance Sheet method; details A-17 4,557 4,667 30 31 Pro Forma Adjustments	16	Total Pro Forma Adjustments	-	-	
Not Applicable	17				
ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS Not Applicable ADVANCES FOR CONSTRUCTION Not Applicable WORKING CAPITAL ALLOWANCE 20 2007 Based on Balance Sheet method; details A-17 A-16 A-17 A-17 A-17		F			
21 ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS 22 Not Applicable		Not Applicable	-	-	
22 Not Applicable					
ADVANCES FOR CONSTRUCTION A-16 Not Applicable WORKING CAPITAL ALLOWANCE A-17 28 29 2007 Based on Balance Sheet method; details A-17 4,557 4,667 30 31 Pro Forma Adjustments					
ADVANCES FOR CONSTRUCTION A-16 Not Applicable WORKING CAPITAL ALLOWANCE A-17 28 29 2007 Based on Balance Sheet method; details A-17 4,557 4,667 30 31 Pro Forma Adjustments		Not Applicable	•	-	
25 Not Applicable		ADVANCES FOR CONSTRUCTION			A-16
WORKING CAPITAL ALLOWANCE 28 29			_	_	71.10
WORKING CAPITAL ALLOWANCE A-17 28 29 2007 Based on Balance Sheet method; details A-17 4,557 4,667 30 31 Pro Forma Adjustments		ног дружарто			
28 29 2007 Based on Balance Sheet method; details A-17 4,557 4,667 30 31 Pro Forma Adjustments		WORKING CAPITAL ALLOWANCE			A-17
29 2007 Based on Balance Sheet method; details A-17 4,557 4,667 30 31 Pro Forma Adjustments					
31 Pro Forma Adjustments		2007 Based on Balance Sheet method; details A-17	4,557	4,667	
32 Deferred Rate Case Expense 1,556 1,474	31	Pro Forma Adjustments			
	32	Deferred Rate Case Expense	1,556	1,474	

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

Florida Public Service Commission

Morningview
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-4
Page: 1 of 2
Preparer: R Griffin

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

	(1)	(2)	(3)
	• •	Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin June 30, 2004	in accordance with PSC A	mendatory Order
1	12/31/95 Balance		
2 3 4 5	1996 Additions Retirements Adjustments 12/31/96 Balance		<u></u>
6 7 8 9	1997 Additions Retirements Adjustments 12/31/97 Balance		
10 11 12 13	1998 Additions Retirements Adjustments 12/31/98 Balance		
14 15 16 17	1999 Additions Retirements Adjustments 12/31/99 Balance		
18 19 20 21	2000 Additions Retirements Adjustments 12/31/00 Balance		
23 24	2001 Additions Retirements Adjustments 12/31/01 Balance		

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

Florida Public Service Commission

Morningview
Docket No. 080121-WS
Projected Test Year Ending 12/31/07

Schedule: A-4
Page: 2 of 2
Preparer: R Griffin

Explanation: Schedule A-4 continued

Supporting Schedules: A-5, A-6

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
140.		Dalance	Dalarice
	2002		
26	Additions		
27	Retirements		
28 29	Adjustments 12/31/02 Balance		
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32		04.000	474.004
33	06/30/04 Amend. Order Balance	81,338	171,824
	2004		
34	Additions	0	0
35	Retirements	0	0
36	Adjustments	1	0
37	12/31/04 Balance	81,339	171,824
	2005		
38	Additions	0	0
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/05 Balance	81,339	171,824
	2006		
42	Additions	4,900	383
43	Retirements	(1,023)	0
44	Adjustments	0	0
45	12/31/06 Balance	85,216	172,207
	2007		
46	Additions	28,224	0
47	Retirements	(3,309)	0
48	Adjustments	0	0
49	Allocations	2,491_	2,360
50	12/31/07 Balance	112,622	174,567

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule: A-5

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

	USGIUI P	Plant in Service. (1)	(2)	(3)	(4)	(5)	(6)	(7)
		\''		al Test Yea			ma Adjust	
Line	Acct		Adjusted		ed & Useful	7.0.0		ed & Useful
No.	No.	Account Name	Balance	%	Balance	Amount =	%	Amount
	-							
1		SIBLE PLANT	_		_ [_		_
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	300	0.00%	0]	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		E OF SUPPLY & PUMPING PLANT	_		_			_
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	2,500	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		R TREATMENT PLANT			_ [_
17	303.3	Land & Land Rights	882	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	26,209	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	6,411	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	821	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		MISSION & DISTRIBUTION PLANT	_					_
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	3,458	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	57,488	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	6,624	0.00%	0	0	0.00%	0
28	333.4	Services	1,097	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	2,325	0.00%	0	5,655	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		AL PLANT		0.000/		•		
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	222	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	1,912	0.00%	0	589	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39 40	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5 344.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41		Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43 44	346.5	Communication Equipment Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
44 45	347.5 348.5	Miscellaneous Equipment Other Tangible Plant	8	0.00%	0	0	0.00%	0
40	340.3	Other rangible mark	0	0.00%	0	0	0.00%	0
46	TOT.	AL	110,258	-	0	6,243	-	0
				=			-	

Schedule of Water Plant in Service By Primary Account Test Year Average balance Morningview Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5 Page:

2 of 3

Preparer: R Griffin/J Guastella

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

									·	• •					
	Acct (1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. I	No. Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
1 INT	ANGIBLE PLANT														
2 301		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302		300	300	300	300	300	300	300	300	300	300	300	300	300	300
4 339	9.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	000	000	0	0
5 SO	URCE OF SUPPLY & PUMPING PLANT			_	_	•	•	-	-	•	J	•	•	Ū	<u>-</u>
6 303	3.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 304	I.2 Structures & Improvements	0	0	0	О	0	0	D	Ö	Ō	ō	0	Ò	Ō	0
8 305	5.2 Collect. & Impound Reservoirs	0	0	Ó	0	0	0	Ō	ō	ō	ō	ŏ	ō	ŏ	Ŏ
9 305	3.2 Lake, River & Other Intakes	0	0	0	0	ō	Ō	Ô	0	ō	ō	ō	ŏ	ŏ	Ö
10 307	7.2 Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
11 308	3.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	_, o	0	0
12 309	9.2 Supply Mains	0	0	0	0	0	0	0	0	0	Ō	Ö	o	Ō	0
13 310	9.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	Ō	Ō	0	0	0
14 311	2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 339		0	0	0	0	0	0	0	0	0	0	0	0	Ō	0
16 WA	ITER TREATMENT PLANT														
17 303	3.3 Land & Land Rights	882	882	882	882	882	882	882	882	882	882	882	882	882	882
18 304	I.3 Structures & Improvements	3,309	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	26,209
19 311	I.3 Pumping Equipment	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411	6,411
20 320	0.3 Water Treatment Equipment	821	821	821	821	821	821	821	821	821	821	821	821	821	821
21 339	3.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	ANSMISSION & DISTRIBUTION PLANT														
23 303	i.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	O	0	0	0	0
24 304		3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458
25 311	I.4 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 330		57, 4 88	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488
27 331		6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624
28 333		1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097
29 334		2,325	2,325	2,325	2,325	2,325	2,325	2,325	2,325	2,325	2,325	2,325	2,325	2,325	2,325
30 335		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 336		. 0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 339	· · · · · · · · · · · · · · · · · · ·	0	0	0	0	0	0	0	· 0	0	0	0	0	0	0
	NERAL PLANT														
34 303		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304		0	0	0	0	0	0	0	0	0	. 0	0	0	0	0
36 340		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 340		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38 341		0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 342		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 343		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41 344	· · · · · · · · · · · · · · · · · · ·	0	٥	0	0	0	0	0	0	0	0	0	0	0	0
42 345		Q	0	0	0	0	0	0	0	0	Ō	0	Ō	0	0
43 346		0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 347		0	0	0	0	0	0	0	0	0	0	0	0	107	8
45 348	i.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL	85,216	110,025	110,025	110,025	110,025	110,025	110,025	110,025	110,025	110,025	110,025	110,025	110,131	108,125
47	Subtotal Land & Land Rights	882	882	882	882	882	882	882	882	882	882	882	682	68^	000
***	CONTOIN COLD OF EDITO INGINO	002	904	902	004	002	004	00∡	002	002	552	002	552	882	882

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5 Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line Acc	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
1 INTAN	NGIBLE PLANT														
2 301.1	Organization	0	0	0	0			_	_	_	_	_			
3 302.1	Franchises	300	300	300	300	0 300	0	0	0	0	0	0	0	0	0
4 339.1	Other Plant & Misc, Equipment	300	300	390	300	300	300	300	300	300	300	300	300	300	300
	ICE OF SUPPLY & PUMPING PLANT	U	U	U	U	U	0	0	0	0	0	0	0	0	0
6 303.2	Land & Land Rights	0	0	0	0	0	0	•	0	•		_	_	_	_
7 304.2	Structures & Improvements	ก	ő	ŏ	0	Ö	0	0	0	0	0	0	0	0	0
8 305.2	Collect. & Impound Reservoirs	ň	ñ	ŏ	ő	Ô	0	0	0	0	0	0 0	0	0	0
9 306.2	Lake, River & Other Intakes	ň	Ö	ŏ	ő	ŏ	ŏ	0	n	0	_	•	0	0	0
10 307.2	Wells & Springs	2,500	2.500	2.500	2.500	2,500	2.500	2,500	2,500	2,500	0 2,500	0	0 500	0	0
11 308.2	Infiltration Galleries & Tunnels	2,000	2,000	2,500	2,500	2,000	2,500	2,500	2,500	2,500 0	2,500	2,500	2,500 n	2,500	2,500
12 309.2	Supply Mains	ñ	Ö	Ō	Ô	ň	ŏ	ŏ	ŏ	0	0	0	n	0	0
13 310.2	Power Generation Equipment	ň	ŏ	ñ	Õ	ñ	ŏ	ő	0	0	0	0	0	0	Ü
14 311.2	Pumping Equipment	ň	ő	ŏ	ő	ñ	ŏ	ñ	0	0	o o	0	0	U	U
15 339.2	Other Plant & Misc. Equipment	ñ	Ď	ő	Ô	ň	Ŏ	0	0	0	0	0	0	0	0
16 WATE	R TREATMENT PLANT	•	•	v	·	•	v	v	v	U	v	v	U	U	U
17 303.3	Land & Land Rights	882	882	882	882	882	882	882	882	882	882	882	882		
18 304.3	Structures & Improvements	3,309	28.117	28,117	28,117	28,117	28,117	28,117	28.117	28,117	28,117			882	882
19 311.3	Pumping Equipment	6.411	6.411	6.411	6,411	6,411	6.411	6.411	6.411	6.411	6.411	28,117	28,117	28,117	26,209
20 320.3	Water Treatment Equipment	821	821	821	821	821	821	821	821	821	821	6,411 821	6,411	6,411	6,411
21 339.3	Other Plant & Misc. Equipment	02.	0.0	0_1	Ω <u>.</u>	0	021	0	0	0	021	821 N	821 0	821	821
	SMISSION & DISTRIBUTION PLANT	·	Ū	•	·	J	v	U	U	v	U	U	Ü	0	0
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	•	•	
24 304.4	Structures & Improvements	3,458	3,458	3.458	3,458	3,458	3.458	3,458	3,458	3,458	3,458	3,458	0	0	0
25 311.4	Pumping Equipment	0,140	0,100	0,100	0,486	0,400	0,400	0	3,430	3,438	3,436 0	3,436 0	3,458	3,458	3,458
26 330.4	Distr. Reservoirs & Standpipes	57,488	57,488	57.488	57,488	57,488	57,488	57.488	57,488	57,488	57,488	_	0	0	0
27 331.4	Transm. & Distribution Mains	6.624	6.624	6.624	6.624	6,624	6,624	6,624	6,624	6,624	6,624	57,488 6,624	57,488	57,488	57,488
28 333,4	Services	1,097	1,097	1,097	1,097	1,097	1.097	1.097	1.097	1,097	1.097	1,097	6,624 1.097	6,624	6,624
29 334.4	Meters & Meter Installations	2,325	2.325	2,325	2,325	2,325	2,325	2,325	2,325	2,325	2,325			1,097	1,097
30 335.4	Hydrants	0	2,520	2,020	2,020	2,020	2,020	2,020	2,525	2,323	2,323	2,325 0	2,325 0	2,325	2,325
31 336.4	Backflow Prevention	Ô	ō	ő	Ö	ő	ő	ő	Ö	0	0	0	0	0	0
32 339.4	Other Plant & Misc. Equipment	Ŏ	ñ	ň	ñ	ŏ	ň	ő	Õ	ŏ	Ö	0	0	-	Ū
33 GENE	RAL PLANT	•	·	•	•	•	Ū	U	U	U	U	U	U	0	0
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	•		
35 304.5	Structures & Improvements	215	219	219	219	219	224	224	224	224	224	224	0	0	0
36 340.5	Office Furniture & Equipment	o	0	0	0	0	0	0	224	0	4 24 0	224	224	224	222
37 340.51		1,510	1.580	1.721	1,741	1,792	1.830	1,892	1,932	2.058	2.135	2.154	0	0	0
38 341.5	Transportation Equipment	.,0.0	0,000	0	1,7-1	1,102	1,000	1,032	1,502	2,056	2,133	2,134 0	2,239	2,266	1,912
39 342.5	Stores Equipment	ō	ō	ŏ	ő	ŏ	ŏ	ő	Ö	ŏ	ň	0	0	0	0
40 343.5	Tools, Shop & Garage Equipment	ň	ň	ň	ŏ	ő	ő	ő	0	Ŏ	0	ň	0	Ü	0
41 344.5	Laboratory Equipment	ő	ŏ	ň	ň	ŏ	ñ	Ů	0	0	0	ŏ	•	Ü	0
42 345.5	Power Operated Equipment	ň	ő	ň	0	ő	Ö	ñ	0	0	Ö	Ů	0	Ü	0
43 346.5	Communication Equipment	ñ	Õ	ñ	0	0	ő	0	0	0	0	0	0	Ü	U
44 347.5	Miscellaneous Equipment	ő	ő	ő	0	å	ő	0	ŏ	0	0	0	0	0	ū
45 348.5	Other Tangible Plant	ō	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ő	ő	ő	ő	0	107 0	8
46 TO	TAL	86,941	111,823	111,965	111.985	110 005	740.070	448.444 ***	110.100	-	•	J	•	•	Ū
-10 10	I OL	60,941	111,823	111,900	111,985	112,035	112,079	112,141	112,182	112,307	112,384	112,403	112,488	112,622	110,258
47	Subtotal Land & Land Rights	882	882	882	882	882	882	882	882	882	882	882	882	882	882

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance Morningview

Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule: A-6 Page: 1 of 3

R Griffin/J Guastella Preparer:

	(1)	(2) (3) (4) Historical Test Year 2007			(5) Pro For	(6) ma Adjust	(7) ments
e Acc	t	Adjusted		ed & Useful			ed & Useful
, No.	Account Name	Balance	%	Balance	Amount	%	Amount
INTAN	IGIBLE PLANT					•	
351.1	Organization	0	0.00%	0	0	0.00%	0
352.1	Franchises	159	0.00%	0	0	0.00%	0
389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
	ECTION PLANT	_		_			_
353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
360.2 361.2	Collection Sewers - Force	3,097	0.00%	0	0	0.00%	0
361.2 362.2	Collection Sewers - Gravity	11,399	0.00%	0	0	0.00%	0
363.2	Special Collecting Structures Services to Customers	0 3,105	0.00% 0.00%	ől	0	0.00% 0.00%	0
3 364.2	Flow Measuring Devices	3,109	0.00%	ő	0	0.00%	0
365.2	Flow Measuring Installations	0	0.00%	ől	0	0.00%	0
5 389.2	Other Plant & Misc. Equipment	0	0.00%	ő	0	0.00%	0
	EM PUMPING PLANT	3	0.0070	٦,	Ū	0.00/0	J
7 353.3	Land & Land Rights	0	0.00%	ol	0	0.00%	0
354.3	Structures & Improvements	ŏ	0.00%	ŏl	ŏ	0.00%	Ö
9 355.3	Power Generation Equipment	ŏ	0.00%	ŏl	ŏ	0.00%	0
370.3	Receiving Wells	45,962	0.00%	ŏ	ŏ	0.00%	ő
371.3	Pumping Equipment	70,558	0.00%	ō	ō	0.00%	Ö
389.3	Other Plant & Misc. Equipment	0	0.00%	ō	ŏ	0.00%	ō
	TMENT AND DISPOSAL PLANT			•	_		
353.4	Land & Land Rights	1,140	0.00%	0	0	0.00%	0
354.4	Structures & Improvements	4,189	0.00%	0	0	0.00%	0
355.4 380.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
380.4 381.4	Treatment & Disposal Equipment	32,215	0.00%	0	0	0.00%	0
381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
	AIMED WATER TREATMENT PLANT	_		_]			
2 353.5 3 354.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
	Structures & Improvements	0	0.00%	0	0	0.00%	0
	Power Generation Equipment	0	0.00%	0	0	0.00%	0
371.5 374.5	Pumping Equipment Reuse Distribution Reservoirs	0 0	0.00%	0	0	0.00%	0
380.5	Treatment & Disposal Equipment	383	0.00% 0.00%	0	0	0.00%	0
381.5	Plant Sewers	363 0	0.00%	ö	0	0.00% 0.00%	0
389.5	Other Plant & Misc. Equipment	0	0.00%		0	0.00%	0
	AIMED WATER DISTRIBUTION PLANT	3	0.00 /0	۱,	U	0.00 /0	U
352.6	Franchises	0	0.00%	0	0	0.00%	0
2 353.6	Land & Land Rights	ō	0.00%	ől	ő	0.00%	0
3 354.6	Structures & Improvements	Ō	0.00%	ŏl	Ö	0.00%	Ö
4 355.6	Power Generation Equipment	ō	0.00%	ŏl	Ö	0.00%	Ö
5 366.6	Reuse Services	0	0.00%	ō	Ö	0.00%	Ō
367.6	Reuse Meters & Meter Installations	0	0.00%	0	Ō	0.00%	0
7 371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
	RAL PLANT			•			
353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
354.7 390.7	Structures & Improvements	210	0.00%	0	0	0.00%	0
	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
390.7° 391.7		1,811	0.00%	0	558	0.00%	0
391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
392.7 393.7	Stores Equipment Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
393.7	Laboratory Equipment	0 0	0.00% 0.00%	0	0	0.00%	0
395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
396.7	Communication Equipment	0	0.00%	0	0	0.00% 0.00%	0 0
397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
	····						
398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance Morningview

Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Historical Test Year Ending December 31, 2001 Historical [X] Projected [] Florida Public Service Commission

Schedule: A-8 Page: 2 of 3

Preparer: R Griffin/J Guastella

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 Ac	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No	Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
1 INTA 2 351.1	NGIBLE PLANT Organization	0	o	o	0	o	o	0	0	G	0	0	0	0	0
3 352.1		159	159	159	159	169	159	159	159	159	159	159	159	159	159
4 389.1		0	.0	a	00	0	0	0	0	0	0	0	.0	130	0
	ECTION PLANT										•	·	_	•	_
6 353.2		0	G	G	0	0	0	0	0	0	0	0	0	0	0
7 354.2		0	ō	0	0	0	0	0	0	0	0	0	0	O.	0
8 355.2 9 360.2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 360.2 10 361.2		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
11 362.2		11,399 0	11,399 0	11,399 0	11,399 0	11,399 n	11,399 0	11,399 0	11,399 0	11,3 99 0	11,399 በ	11,399 0	11,399 0	11,399 0	11,399
12 363.2		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		0,750	0,150	0,102	0	0,100	0,.00	0,.50	0,.00	0,100	0,100	0,100	0,100	3,105	3,100
14 365.2		Ô	Ō	ō	ō	ō	Ō	õ	ő	ō	ō	ō	ŏ	ŏ	ŏ
15 389.2		0	D	0	0	0	C	0	0	o	0	Q	Ó	ó	0
	TEM PUMPING PLANT														
17 353.3		o o	0	o o	Ō	0	0	0	0	Q	0	O	0	0	0
18 354.3	• • • • •	0	0	Ō	0	0	0	0	0	0	0	0	0	0	0
19 355.3 20 370.3		0	45.000	0	0	0	0	0	0	0	0	0	0	0	0
21 371.3		45,962 70,558	45,962 70,558	45,962 70,558	45,962 70,558	45,962 70,558	45,962 70,558	45,962 70,558	45,962	45,962	45,962	45,962	45,962	45,962	45,962
22 389.3		/u,əəə 0	10,000	/U,558 0	/0,556 0	70,008	10,556	10,006	70,558 0	70,558 0	70,558 0	70,558 0	70,558 0	70,558 0	70,558 0
	ATMENT AND DISPOSAL PLANT	·		·	•	Ū	Ů	•	Ū	U	·	v	u	U	U
24 353.4		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	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
26 355.4	Power Generation Equipment	0	0	C	0	0	0	0	0	0	٥	0	0	0	0
27 380.4		32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215
28 381.4		0	0	0	0	0	0	0	o o	C	0	0	0	0	0
29 382.4		0	0	0	0	0	0	0	0	0	0	0	0	0	٥
30 389.4 31 RECL	Other Plant & Misc. Equipment AMED WATER TREATMENT PLANT	c	0	0	O	0	0	a	0	0	0	0	0	0	a
32 353.5		n	n	n	0	n	0	0	0	ú	n	ð	•		•
33 354.5		ů	ň	ň	ŏ	ň	o o	0	ŏ	ŏ	0	0	0	0	Ö
34 355.5		ŏ	ŏ	ŏ	Ö	ő	ā	ő	ő	Ô	n	ő	Ö	0	0
35 371.5		ō	ō	ò	ō	Õ	ō	ō	ā	ŏ	Õ	õ	ŏ	ő	Ö
36 374.5		0	0	0	O O	0	O	0	C	Ó	ō	Ō	ŏ	ō	ō
37 380.5		383	383	383	383	383	383	383	383	383	383	383	383	383	383
38 381.5		0	0	0	O	0	C	0	C	0	0	0	0	O	0
39 389.5		0	0	0	0	0	C	0	0	0	0	C	0	0	0
	AMED WATER DISTRIBUTION PLANT	_	_	_		_	_	_	_	_	_				
41 352.6 42 353.6		0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 354.6		0	0	n	0	n n	0	0	0	0	0	0	0	0	0
44 355.6		ň	ň	Ö	ů	0	Ô	ŏ	ŏ	0	0	0	0	0	
45 366.6		ő	ő	ő	ŭ	ő	ŏ	ŏ	ŏ	ő	n	ŏ	ů	ŏ	0
46 367.6		ō	ō	ō	ŏ	ō	ŏ	ŏ	ō	Č	ō	ŏ	ő	ő	ă
47 371.6		0	0	0	0	0	0	0	Ō	ō	Ō	ŏ	ō	ã	ŏ
48 375.6		0	0	0	0	0	0	0	0	0	0	0	0	o	0
49 389.6		0	0	0	0	0	0	O	0	0	0	0	0	0	0
	ERAL PLANT				_		_	_	_	_	_				
51 353.7		0	0	0	0	0	0	0	0	0	0	0	0	0	0
52 354.7 53 390.7		0	0	0	0	0	0	0	0	0	0	0	0	0	0
53 390.7 54 390.7		0	U D	0	0	0	0	0	0	0	0	0	0	0	0
55 391,7		0	0	0	0	0	0	0	0	0	0	0	0	0	0
56 392.7		0	0	Ö	0	0	0	ů	0	Ö	0	0	O O	0	0
57 393.7		ŏ	ő	ŏ	Ö	ŏ	ŏ	Ö	ŏ	ŏ	o	ů	Õ	0	ņ
58 394.7		ő	ŏ	ō	ő	ō	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ő	ő	ņ
59 395.7	Power Operated Equipment	ō	ō	ō	Ŏ	ō	ō	ŏ	ŏ	ā	ŏ	ő	ŏ	ŏ	ŏ
60 396.7		0	0	0	0	0	O	0	0	0	0	0	o	ō	ō
61 397.7		0	0	o	0	Q.	o	0	0	0	0	0	0	0	0
62 398.7	Other Tangible Plant	0	0	0	0	a	0	0	0	0	0	0	0	٥	0
63 TC	OTAL	172,207	172,207	172,207	172,207	172,207	172,207	172,207	172,207	172,207	172,207	172,207	172,207	172,207	172,207
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	
~	Controls Fauld of Fauld (Algilla	1,170	1,170	1, 140	1,170	1, 1-0	1,170	1,140	1,140	1, 140	1,140	1,140	1,140	1,140	1,140

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Morningview Docket No. 080121-WS

TOTAL

Subtotal Land & Land Rights

173,841

1,140

173,911

1,140

174,046

1,140

174,065

1,140

174,112

1,140

174,154

1,140

Florida Public Service Commission

Schedule: A-6

3 of 3

ine Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No. No.	Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Average Balance
	SIBLE PLANT			·				***							
2 351.1 3 352.1	Organization Franchises	0 159	0 159	0 159	0	0	0	0	0	0	0	0	0	0	450
4 389.1	Other Plant & Misc. Equipment	109	139	109	159 0	159 0	159 0	159 0	159 0	159 0	159 n	159 0	159 0	159 0	159
	CTION PLANT	ŭ	•	Ü		·	ŭ	U	Ů	v	U	U	U	U	`
6 353.2	Land & Land Rights	0	0	0	0	0	0	0	0	O	0	0	0	0	0
7 354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	Q	C
8 355.2 9 360.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
10 361.2	Collection Sewers - Force Collection Sewers - Gravity	3,097 11,399	3,097 11,399	3,097 11,39 9	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097
11 362.2	Special Collecting Structures	0	11,399	11,399	11,399 0	11,399 0	11,399 0	11,399 n	11,399 0	11,399 0	11,399 0	11,3 9 9 0	11,399 0	11,399 0	11,399
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,,,00	0,.55	0,.00	0,.52	0,.00	0,0	0,.00	0,740	-,
14 365.2	Flow Measuring Installations	0	0	0	Ö	Ō	ō	ŏ	ā	ó	ō	ō	ō	ō	Č
15 389.2	Other Plant & Misc. Equipment	0	0	0	G	0	0	0	0	0	٥	0	0	0	(
	M PUMPING PLANT	_													
17 353.3 18 354.3	Land & Land Rights	0	0	0	0	0	0	o	0	0	Ō	Ō	Ō	0	- 1
19 355.3	Structures & Improvements Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
20 370.3	Receiving Wells	45,962	45,962	45,962	0 45,962	0 45, 9 62	0 45,962	0 45,962	0 45,962	45.000	45.003	45.053	45.000	0 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	45,962 70,558	45,962 70,558	45,962 70,558	45,962 70,558	70,558	70,558
22 389,3	Other Plant & Misc. Equipment	0	0	0,000	0,000	0,550	0.550	70,550 D	70,550	70,338	0	70,000	10,550	70,000	, 0,000
23 TREAT	MENT 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	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
6 355.4	Power Generation Equipment	. 0	0	0	0	0	0	0	0	0	0	0	0	0	(
7 380.4 8 381.4	Treatment & Disposal Equipment	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215
9 382.4	Plant Sewers Outfall Sewer Lines	0	0	٥	0	0	0	0	0	0	0	0	0	0	(
0 389.4	Other Plant & Misc. Equipment	ů	0	0	0	0	0	0	o o	0	0	0	0	0	(
	MED WATER TREATMENT PLANT	·	Ū	v	·	Ū	U	U	U	U	v	0	U	0	
353,5	Land & Land Rights	O	0	C	0	0	0	0	O	o	0	o	0	C	C
33 354.5	Structures & Improvements	0	0	Ġ	Ō	ō	ŏ	ŏ	ŏ	ō	ō	ō	ŏ	ŏ	Ċ
4 355.5	Power Generation Equipment	0	0	o	0	0	0	0	0	0	0	0	0	0	(
5 371.5	Pumping Equipment	0	0	o	0	0	0	٥	0	0	0	0	0	C	(
98 374.5 17 380.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	C
17 38U.5 18 381.5	Treatment & Disposal Equipment Plant Sewers	383 0	383 0	383	383	383	383	383	383	383	383	383	383	383	383
9 389.5	Other Plant & Misc. Equipment	0	a	0	0	0	0	0	0	0	0	0	0	0	(
	MED WATER DISTRIBUTION PLANT	•	· ·	v	U	v	U	U	υ	U	v	U	U	U	,
1 352.6	Franchises	0	0	0	0	٥	0	a	٥	O	0	0	0	0	(
2 353.6	Land & Land Rights	0	ō	ō	ō	õ	ŏ	ŏ	ŏ	ŏ	Ö	ŏ	ŏ	ŏ	ì
354.6	Structures & Improvements	0	0	Ċ	0	0	0	0	0	0	0	0	0	0	(
4 355.6	Power Generation Equipment	0	0	C	0	0	0	0	O	0	0	0	0	0	(
5 366.6	Reuse Services	0	0	0	0	0	0	0	٥	0	o	0	0	0	(
6 367.6 7 371.6	Reuse Meters & Meter Installations Pumping Equipment	0	0 0	0	0	0	0	0	0	0	0	0	0	0	(
8 375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	(
9 389.6	Other Plant & Misc. Equipment	ő	ă	ŏ	ő	ő	o o	0	0	Ö	Ô	0	0	0	ì
O GENER	AL PLANT	_	-	-	_	•	•	ū	·	•	·	•	·	·	`
1 353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(
2 354,7	Structures & Improvements	204	208	208	208	208	213	213	213	213	213	213	213	213	210
3 390.7	Office Furniture & Equipment	0	. 0	0	0	0	0	0	0	0	0	0	0	٥	(
4 390.71	Computer Equipment	1,431	1,496	1,630	1,650	1,697	1,734	1,792	1,831	1,949	2,023	2,041	2,121	2,147	1,811
5 391.7 6 392.7	Transportation Equipment Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 393.7	Tools, Shop & Garage Equipment	U N	0	0	0	0	0	0	0	0	0	0	0	0	1
8 394.7	Laboratory Equipment	0	Ů	0	0	0	0	0	0	0	Ü	Ü	0	0	(
9 395.7	Power Operated Equipment	ő	ő	ő	ŏ	ů	Ö	ñ	ů	ů	0	0	0	Ċ	
0 396.7	Communication Equipment	ŏ	0	Ö	ŏ	ő	ŏ	ő	0	Ö	0	0	ŏ	Ö	Č
31 397.7	Miscellaneous Equipment	ō	ō	ŏ	ŏ	ŏ	ŏ	ŏ	ő	ŏ	ŏ	ŏ	ŏ	ŏ	à
32 398.7	Other Tangible Plant														

174,212

16

1,140

174,251

1,140

174,369

1,140

174,542

1,140

174,567

1,140

174,229

1,140

174,443 174,461

1,140

1,140

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule:

A-7

Page:

1 of 1

Preparer:

J Guastella

Explanation: Provide a summary of the items included in non-used and useful plant for the year.

Provide additional support schedules, if necessary.

	(1)	(2) Historical Test Year	(3) Pro Forma l	(4) Test Year	(5)
Line No.	Description	Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
	Water		riojadentorito	Dalarioo	Ochedales
1	Plant in Service	0	0	0	A-5
2	Land	0	0	0	A-5
3	Less: Accumulated Depreciation	0	0	0	A-9
4	Less: CIAC	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	A-16
7	Other (Explain)		0		
8	TOTAL	0	0	0	
	Sewer				
9	Plant in Service	0	0	0	A-6
10	Land	0	0	0	A-6
11	Less: Accumulated Depreciation	0	0	0	A-10
12	Less: CIAC	0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	A-16
15	Other (Explain)		0		
16	TOTAL	0	0	0	

Schedule of Water and Sewer Accumulated Depreciation Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Morningview
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 1 of 2
Preparer: R Griffin

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

	(1)	(2)	(3)
		Water	Sewer
Line	5	Year End	Year End
No.	Description	Balance	Balance
	palances for this system begin June 30, 2004 in ac	cordance with PSC Am	endatory Orger
1	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance		
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance		<u> </u>
	1998		
10	Additions		
11			
12			
13	12/31/98 Balance		
4.4	1999		
14 15			
16			
17	12/31/99 Balance		
17	12/31/33 Dalatice		
	2000		
18	Additions		
19			
	Adjustments		
21	12/31/00 Balance		
	2001		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/01 Balance		

Schedule of Water and Sewer Accumulated Depreciation Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-8 Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
26 27 28 29	2002 Additions Retirements Adjustments 12/31/02 Balance		44
30 31 32 33	2003 Additions Retirements Adjustments 06/30/04 Amend. Order Balance	30,313	108,606
34	2004 Additions Retirements Adjustments 12/31/04 Balance	1,186	4,421
35		0	0
36		(4,760)	(804)
37		26,739	112,223
38	2005 Additions Retirements Adjustments 12/31/05 Balance	1,186	4,421
39		0	0
40		(3)	(1)
41		27,922	116,643
42	2006 Additions Retirements Adjustments 12/31/06 Balance	1,688	5,229
43		(1,023)	0
44		6,065	3,700
45		34,652	125,572
46	2007 Additions Retirements Adjustments Allocations 12/31/07 Balance Supporting Schedules: A-9, A-10	3,301	6,586
47		(3,309)	0
48		77	1,250
49		459	435
50		35,180	133,842

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule:

A-9

Page: Preparer: 1 of 3 R Griffin/J Guastella

Explanation: Provide the Average Water Accumulated Depreciation by Primary Account and the calculation of the Average

		ed and Useful amounts. (1)	(2) Historica	(3) al Test Yea	(4) ar 2007	(5) Pro Fo π	(6) na Adjust	(7) tments
Line	Acct		Adjusted		ed & Useful	· 12	Non-Use	ed & Useful
No.	No.	Account Name	Balance	%	Balance	Amount	%	Amount
_	13.1743.10	IDLE DI ANIT						
1		BLE PLANT	0	0.00%	0	0	0.00%	0
2	301.1	Organization	161	0.00%	ő	0	0.00%	0
3	302.1	Franchises	0	0.00%	ő	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment E OF SUPPLY & PUMPING PLANT	U	0.00%	١	U	0.0076	U
5	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
6 7	304.2	Structures & Improvements	0	0.00%	ŏl	Ö	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	ŏ	ő	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	ŏ	0	0.00%	Ö
10	307.2	Wells & Springs	1,604	0.00%	ő	0	0.00%	Ŏ
11	308.2	Infiltration Galleries & Tunnels	1,004	0.00%	ŏ	Ö	0.00%	0
12	309.2	Supply Mains	0	0.00%	ől	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	ő	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	ő	ő	0.00%	0
15	339.2	Other Plant & Misc. Equipment	Ö	0.00%	ŏ	Ö	0.00%	0
16		TREATMENT PLANT	U	0.0076	·	U	0.0070	•
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	200	0.00%	ő	ő	0.00%	Ö
19	311.3	Pumping Equipment	5,166	0.00%	ő	0	0.00%	0
20	320.3	Water Treatment Equipment	602	0.00%	0	ő	0.00%	Ö
21	339.3	Other Plant & Misc. Equipment	0	0.00%	ő	ő	0.00%	0
22		MISSION & DISTRIBUTION PLANT	U	0.0070	Ϋ́Ι	Ū	0.5070	
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	O
24	304.4	Structures & Improvements	171	0.00%	ő	ő	0.00%	Ö
25	311.4	Pumping Equipment	0	0.00%	ő	ő	0.00%	Ö
26	330.4	Distr. Reservoirs & Standpipes	19,939	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	4,270	0.00%	ŏ	Ö	0.00%	Č
28	333.4	Services	777	0.00%	ö	0	0.00%	Ċ
29	334.4	Meters & Meter Installations	396	0.00%	ő	(2,062)	0.00%	Č
30	335.4	Hydrants	0	0.00%	ő	(2,002)	0.00%	Č
31	336.4	Backflow Prevention	0	0.00%	ő	ő	0.00%	Č
32	339.4	Other Plant & Misc. Equipment	Ö	0.00%	ŏ	ő	0.00%	à
33		AL PLANT	v	0.0070	ĭ,	Ū	0.00,0	_
34	303.5	Land & Land Rights	0	0.00%	o	0	0.00%	C
35	304.5	Structures & Improvements	23	0.00%	ő	Ō	0.00%	O
36	340.5	Office Furniture & Equipment	0	0.00%	ō	0	0.00%	C
37	340.51	Computer Equipment	262	0.00%	ō	2	0.00%	C
38	341.5	Transportation Equipment	0	0.00%	ō	0	0.00%	C
39	342.5	Stores Equipment	Ō	0.00%	ŏ	Ō	0.00%	C
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	C
41	344.5	Laboratory Equipment	Ō	0.00%	ō	0	0.00%	C
42		Power Operated Equipment	0	0.00%	0	0	0.00%	C
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	(
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	(
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	C
46	тот	ΔΙ	33,571	-	0	(2,060)		
40	101/	ML	00,01		υ	(2,000)		

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9 Page: 2 of 3

Morningview

Page: 2 of 3 Preparer: R Griffin/J Guastella

Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

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

Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
	1517451	OIDLE DI ANT			•											
2	301.1	GIBLE PLANT Organization	0	0	0	•	•			•	•	_	_	_	_	_
3	302,1	Franchises	157	158	159	0 159	0 160	0 161	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	107	196	128	109	0		161	162	162	163	164	164	165	161
5		CE OF SUPPLY & PUMPING PLANT	U	v	v	U	U	0	0	0	0	0	0	0	0	0
6	303.2	Land & Land Rights	n	٥	0	0	ถ	n	n	0	n	٥			•	•
7	304.2	Structures & Improvements	ñ	ő	Õ	ñ	ñ	ő	ñ	ő	ñ	ŏ	ŏ	Ů	0	,
8	305.2	Collect. & Impound Reservoirs	ň	ŏ	n n	ő	Õ	ŏ	ň	ŏ	0	ŏ	0	0	Ů	0
9	306.2	Lake, River & Other Intakes	ŏ	ŏ	ō	ŏ	ŏ	ŏ	ŏ	ŏ	ő	ŏ	ő	o o	ñ	ŏ
10	307.2	Wells & Springs	1,562	1.569	1.576	1,583	1,590	1,597	1,604	1,611	1,618	1,625	1.632	1,639	1,646	1,604
11	308.2	Infiltration Galleries & Tunnels	0	. 0	. 0	0	0	0	0	0	0	0	0	0	.,6.0	0
12	309.2	Supply Mains	0	0	0	Ō	Ô	ō	Ō	ŏ	ō	ŏ	ō	ŏ	ŏ	õ
	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	. 0	0	0	0	Ó	0
	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		R TREATMENT PLANT														
	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.3	Structures & Improvements	2,815	(421)	(347)	(274)	(201)	(128)	(55)	19	92	165	238	312	385	200
	311,3 320.3	Pumping Equipment	5,006	5,032	5,059	5,086	5,112	5,139	5,166	5,193	5,219	5,246	5,273	5,299	5,326	5,166
	339.3	Water Treatment Equipment Other Plant & Misc, Equipment	584	588	592	596	601	605	609	613	617	622	626	630	634	609
22		MISSION & DISTRIBUTION PLANT	U	0	0	0	0	0	0	0	0	0	0	0	0	0
	303.4	Land & Land Rights	0	0	0	0	0	0	•	^	•	•		•	_	•
	304.4	Structures & Improvements	117	126	135	144	153	162	0 171	0 180	0 189	0 198	0 207	0	0	0 171
	311.4	Pumping Equipment	0	0	0	0	0	0	171	100	0	196	207	216 0	225 0	1/1
	330.4	Distr. Reservoirs & Standpipes	19.117	19,246	19,376	19,505	19.635	19,764	19,894	20.023	20,153	20,282	20,412	20.541	20.671	19,894
	331.4	Transm, & Distribution Mains	4.193	4,206	4,219	4,231	4,244	4,257	4,270	4.283	4.296	4,308	4,321	4,334	4,347	4,270
28	333.4	Services	764	766	768	770	773	775	777	780	782	784	786	789	791	777
29	334.4	Meters & Meter Installations	338	348	358	367	377	387	396	406	416	425	435	445	455	396
30	335.4	Hydrants	0	0	0	0	0	0	ō	0	0	0	0	0	700	0.00
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	ō	ō	ō	ō	ŏ	č
	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	O	0	Ó	Ō	Õ	ō	ŏ
		AL PLANT													-	
	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	343.5 344.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	Ō	Ō	0	0	0	0
	345.5	Laboratory Equipment Power Operated Equipment	U	ů .	0	0	0	0	0	0	0	0	0	0	0	0
	346.5	Communication Equipment	U	0	0	0	0	0	0	0	0	0	0	0	0	0
	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	ō	0	0
	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	1	0
70	J-10,0	Anna Hildrag Least	J	J	U	U	υ	v	v	U	U	U	U	0	0	U
46	TOTA	AL	34,653	31,619	31,894	32,169	32,444	32,719	32,994	33,269	33,544	33,819	34,094	34,369	34,645	33,248
									·	•					2.,,2.,2	00,210

Schedule of Water Accumulated Depreciation By Primary Account Test Year Average balance Morningview Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9 Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
1	INTANG	BIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 :	302.1	Franchises	157	158	159	159	160	161	161	162	162	163	164	164	165	161
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURC	E OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 :	304,2	Structures & Improvements	0	0	0	0	Ō	Ō	Ô	0	Ō	Ō	0	0	0	0
8 3	305.2	Collect & Impound Reservoirs	0	0	Ó	Ō	ō	Ö	Õ	ō	ō	ŏ	ō	0	Ō	0
9 :	306.2	Lake, River & Other Intakes	ō	ō	ō	Ŏ	Ď	ō	ō	ō	ō	ō	ō	ō	õ	0
10 3	307.2	Wells & Springs	1,562	1 569	1,576	1,583	1,590	1,597	1,604	1,611	1,618	1,625	1,632	1,639	1,646	1,604
11 3	308.2	Infiltration Galleries & Tunnels	0	0	1,010	0	0	0	0	,,0.,	,,0.0	.,020	.,552	0	0	0
12 :	309.2	Supply Mains	ō	ā	ŏ	ŏ	ŏ	ō	ñ	ň	ň	ō	õ	ñ	ŏ	ò
13	310.2	Power Generation Equipment	ō	ŏ	ō	õ	ō	ő	ō	õ	ŏ	ŏ	ō	ñ	ň	ŏ
	311,2	Pumping Equipment	õ	ŏ	ō	ō	ŏ	ő	ŏ	ő	ŏ	ň	ŏ	ő	ň	ñ
	339.2	Other Plant & Misc. Equipment	ň	Ö	ő	o o	ñ	ň	Ö	0	Ô	ņ	Ô	0	Ŏ	ŏ
		TREATMENT PLANT	•	•	Ü	·	٠	v	v	U	U	v	U	v	•	•
	303.3	Land & Land Rights	a	0	0	0	0	0.	0	0	0	o	0	0	0	0
	304.3	Structures & Improvements	2,815	(421)	(347)	(274)	(201)	(128)	(55)	19	92	165	238	312	385	200
	311.3	Pumping Equipment	5.006	5.032	5.059	5,086	5,112	5.139	5,166	5.193	5,219	5,246	5,273	5,299	5.326	5.166
	320.3	Water Treatment Equipment	584	5,032	590	593	5,112	5,138 599	602	605	608	612	615	5,288 618	621	602
	339.3	Other Plant & Misc. Equipment	0	997	990	5#S	080			000	10-00 ()	012	015	010	021	002
		MISSION & DISTRIBUTION PLANT	U	v	U	U	U	0	0	U	U	U	U	U	0	U
	303.4	Land & Land Rights	0	0	0	0	0	•	•	•		•	•			0
	304.4	Structures & Improvements	117					0	0	0	0	0	0	0	0	171
	311.4	Pumping Equipment	117	12 6 0	135	144	153	162	171	180	189	198	207	216	225	
	330.4		-	_	0	0	0	0	0	0	0	0	0	0	0	0
	331.4	Distr. Reservoirs & Standpipes Transm. & Distribution Mains	19,117	19,254	19,391	19,528	19,665	19,802	19,939	20,076	20,213	20,350	20,487	20,624	20,761	19,939
	331.4 333.4		4,193	4,206	4,219	4,231	4,244	4,257	4,270	4,283	4,296	4,308	4,321	4,334	4,347	4,270
		Services	764	766	768	770	773	775	777	780	782	784	786	789	791	777
	334.4	Meters & Meter Installations	338	348	358	367	377	387	396	406	416	425	435	445	455	396
	335.4	Hydrants	Ō	Q.	0	0	o o	o o	0	0	0	0	0	0	0	0
	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		AL PLANT														
	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.5	Structures & Improvements	20	20	21	21	22	22	23	23	24	24	25	25	26	23
	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	340.51	Computer Equipment	109	131	155	179	204	229	256	282	311	341	371	402	433	262
	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	347.5	Miscellaneous Equipment	٥	0	0	0	0	0	0	0	0	0	0	0	1	0
45 3	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTA		34,781	31,776	32.082	32.388	32,695	33,002	33.311	33,619	33,930	34,241	34,553	34,866	35,180	33,571

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule:

A-10

Page: Preparer: 1 of 3 R Griffin/J Guastella

		(1)	(2) Historic	(3) al Test Yea	(4) or 2007	(5) Pro For	(6) ma Adjust	(7)
Line	Acct		Adjusted		& Useful	FIGTOR		ed & Useful
No.	No.	Account Name	Balance	%	Balance	Amount -	% %	Amount
1		IBLE PLANT	Darance	/0	Dalarice	Anoun		Allount
2	351.1	Organization	0	0.00%	ol	0	0.00%	0
3	352.1	Franchises	88	0.00%	ŏl	ő	0.00%	ŏ
4	389.1	Other Plant & Misc. Equipment	0	0.00%	ol	Ō	0.00%	ō
5	COLLEC	TION PLANT			ł	-		
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	2,359	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	769	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	O	0.00%	0
12	363.2	Services to Customers	2,019	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16 17	353.3	I PUMPING PLANT Land & Land Rights	0	0.00%	0	0	0.00%	^
18	354.3	Structures & Improvements	0	0.00%	ől	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	ől	0	0.00%	0
20	370.3	Receiving Wells	19,856	0.00%	ől	0	0.00%	0
21	371.3	Pumping Equipment	69,313	0.00%	ŏl	ő	0.00%	ŏ
22	389.3	Other Plant & Misc. Equipment	0	0.00%	ăl	ő	0.00%	ō
23		MENT AND DISPOSAL PLANT	Ū	0.00,0	١	J	0.0070	·
24	353.4	Land & Land Rights	0	0.00%	ol	0	0.00%	0
25	354.4	Structures & Improvements	3,185	0.00%	ōl	Ō	0.00%	ō
26	355.4	Power Generation Equipment	. 0	0.00%	o i	Ó	0.00%	0
27	380.4	Treatment & Disposal Equipment	31,859	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	15	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		MED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment Plant Sewers	28	0.00%	ő	0	0.00% 0.00%	0
38 39	381.5 389.5	Other Plant & Misc. Equipment	0 0	0.00% 0.00%	ŏl	0	0.00%	0
40		MED WATER DISTRIBUTION PLANT	U	0.00%	٦	U	0.00%	U
41	352.6	Franchises	0	0.00%	اه	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	ől	Ö	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	ŏl	Ö	0.00%	ŏ
	355.6	Power Generation Equipment	Ö	0.00%	ŏl	0	0.00%	ő
45	366.6	Reuse Services	ő	0.00%	ŏ	ő	0.00%	ō
46	367.6	Reuse Meters & Meter Installations	ō	0.00%	ō	Ō	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	Ō	0.00%	D
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		AL PLANT			į			
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	22	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	248	0.00%	0	2	0.00%	0
55 56	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56 57	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57 50	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58 59	394.7 395.7	Laboratory Equipment	0	0.00% 0.00%	0	0	0.00% 0.00%	0
60	395.7 396.7	Power Operated Equipment Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	ő	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	ől	0	0.00%	0
			ŭ	0.00/0	٦		3.20 /0	,
63	TOTA	AL.	129,759	•	0	2		0
			· · · · · · · · · · · · · · · · · · ·	=				<u></u>

Schedule of Sewer Accumulated Depreciation By Primary Account Test Year Average balance

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10

Page:

2 of 3 Preparer: R Griffin/J Guastella

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.

10 10 10 10 10 10 10 10	Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
2 351.1 Funchment 8 86 86 87 87 87 88 88 8 88 89 89 88 89 99 88 90 90 88 90 90 88 90 90 88 90 90 90 90 90 90 90 90 90 90 90 90 90				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	
3 332.1 Principles 58 68 69 7 77 87 88 88 89 69 69 69 69 69			0		^	^	•									•
4 3951. Other Plents Aline: Equipment 5 O COLLECTION Plants Aline: Equipment 7 394.2 Structures & improvements 8 O COLLECTION Plants Aline: Equipment 9 O COLLECTION Plants 9 0 COLLECTION Pl																
S COLLECTION PLANT S SOLE Land Land Ingerments 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																
7 354.2 Shortzmark & Engineerant Contenting Equipment 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		TION PLANT	-	-	•	·	·	•	•	ŭ	Ū	·	Ů	•	•	•
9 3552 Power Generation Enginement 0			0	0	0	0	0	0	0	0	0	C	0	0	0	0
9 950.2 Colonellos Severes - Frorizo 2.308 2.318 2.325 2.331 2.342 2.351 2.396 2.398 2.398 2.398 2.308 2.304 2.402 2.41 2.306 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.			0	0	0	0	0	Ó	Ō	ō	ō	ŏ	ō	ő	Ŏ	ō
10 391.2 Collectors Severes - Carekly 643 684 7705 726 747 766 760 760 760 761 882 863 874 896 779 7			•	•		_	•	0	0	0	0	C	0	0	0	0
11 362.2 Special Collecting Structures																2,359
12 9812 Sancase to Custemons 1 978 1, 1978 1, 1982 1, 1982 2, 208 2, 2012 2, 219 2, 2028 2, 2033 2, 2098 2, 2088 2, 2089 2, 2013 3, 2039 2, 2048 2, 2089 2, 2013 3, 2039 2, 2048 2, 2089 2, 2013 3, 2039 2, 2048 2, 2089 2, 2013 3, 2029 3, 2029 2, 20								747	769	790	811	832	853	874	895	769
13 384.2 Flow Measuring Purkalishins 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	-	-	•	•	-	•				_	0	_	•
14 186.2 Pow Measuring Insulations 0 0 0 0 0 0 0 0 0																
15 381 2 Other Plant & Miss. Equipment 0 0 0 0 0 0 0 0 0			•				-	_	-	-	•	•	_	_	-	
8 YISTEMPLAPPING PLANT			_	•	_	-	_		-	-			-	-	_	_
17			_	·	•	Ū	v	v	U	U	U	U	U	U	U	U
18 35-4.3 Structures & Improvements 0 0 0 0 0 0 0 0 0			0	0	0	n	٥	0	n	n	n	0	0	n	0	n
19 356.3 Power Generation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	18 354.3	Structures & Improvements	Ö	ō	Ŏ	-			-	•	•	-	_		-	-
12 77.1.3 Pumping Equipment		Power Generation Equipment	o	0				-	_	-		-	_	_	-	
23 97.1 9. Pumping Equipment			19,090	19,218	19,345	19,473	19,601	19,728	19,858	19,984	20,111	20,239	20,367	20.494	20,622	19,856
22 398.3 Other Flant A Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			67,353	67,680	68,007	68,333	68,660									69,224
24 353.4. Land & Land Rights			a	0	0	0	0	0	0	0	0	0			0	0
25 354.4 Structures & Improvements 3,120 3,131 3,142 3,152 3,183 3,174 3,185 3,195 3,207 3,215 3,2215																
88 355.5 Power Canearation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					-					•					•	•
27 380.4 Treatment & Disposal Equipment																
28 3914 Plant Severs 15 15 15 15 15 15 15 1			•	•	•			_			•	-	_	_	-	•
23 382 Auffal Sewert Lines																
30 3894 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0																
RECLAMBO WATER TREATMENT PLANT			-	•	_			-	-	_	_	_	•	•	•	_
23 35.3 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	·	v	Ū	Ů	U	v	U	U	U	U	U	U	U
33 35.4 Structures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			О	Ð	0	0	0	ß	n	0	n	۸	0	0	0	0
3 355 Power Generation Equipment 0	33 354.5	Structures & Improvements	o	ō	ō	ŏ	_	_	-	•	•	•	_		•	-
18 374.5 Reuse Distribution Reservoirs 0			0	0	a	ō	ō	ō	õ	ŏ	ō	ō	ŏ	ŏ	ŏ	-
17 380.5 Trashment & Disposal Equipment 17 19 21 23 28 28 30 32 34 36 38 40 43 30 38 381.5 Plant Sewers 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	Ó	Ó	0	Ó	o	Ó	0
18 3815 Plant Sewers 0 0 0 0 0 0 0 0 0			-		-	•			0	0	0	0	O O	0	0	0
18 389.5 Other Plant & Misc. Equipment 0										32	34	36	38	40	43	30
10 RECLAMED WATER DISTRIBUTION PLANT			•	-	•	-	•	-	-	-	-	-	0	0	0	0
13 13 25 Franchises 0 0 0 0 0 0 0 0 0			0	0	0	0	Q	0	0	0	0	0	0	0	0	0
12 35.3 Land & Land Rights			^	•	•	•	_	_		_	_	_	_	_	_	
3 34.6 Structures & Improvements 0 0 0 0 0 0 0 0 0			•	-	-	•	_	-	Ū	•	•	-	_	_	-	-
14 355.8 Power Generation Equipment 0 0 0 0 0 0 0 0 0			-	•	•	-	-	-	-	-	-	-	-	-	•	-
15 366 8 Reuse Meter & Meter Installations 0 0 0 0 0 0 0 0 0			Ö	•	-		_	-	•	•	-	•	-		•	-
8 367.8 Rouse Meters & Meter Installations 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			ă	ō	•	•	_	_	-	-	•	-	_	_	_	_
Reuse Transmission & Distr. Sys. 0 0 0 0 0 0 0 0 0		Reuse Meters & Meter Installations	0	O.	ā	Ö	_	ā	-	-	_	-	-	-	-	•
389.6 Other Plant & Mise. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	ō	ō	Ŏ	ō	ŏ	ŏ	ŏ	ŏ	ŏ	ă
GENERAL PLANT 135.7 Land & Land Rights 0 0 0 0 0 0 0 0 0			0	0	0	0	0	٥	0	0	0	٥	0	0	o	0
13 35.7 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	0	0	0	0	0	0	0
2364.7 Structures & Improvements 0 0 0 0 0 0 0 0 0				_												
33 90.7 Office Furniture & Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	-		_	-	-	-	_	•	-	-		•	•
43 99.71 Computer Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			-	-	•	-		-	•	•	•	•	-	-	-	0
15 391.7 Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	•	•	•	-	•	•	-	•	•	-	_	•	-
16 392.7 Stores Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			ů A	•			_		-	•	•	•	_	•	0	-
393.7 Tools, Shop & Garage Equipment 0 0 0 0 0 0 0 0 0			0	-	_	_	_	_	-	_	-	_	_	_	0	_
18 394.7 Laboratory Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	•	•	-	•	•	_	•	•	-	•		0	•
19 395.7 Power Operated Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			ů	•	-	-	•	•	•	•	-	-	-	-	Ü	-
10 396.7 Communication Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			ő	•	Ÿ	-		•	ū	•	-	-	•	•	0	-
11 397.7 Miscellaneous Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	60 396.7		Ó	0	Õ	ō	-	-	•	-	-	•	_	_	-	•
22 398.7 Other Tangible Plant 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	61 397.7	Miscellaneous Equipment	0	ā	ō	-	_	-	-	-					-	
3 TOTAL 125,572 126,225 126,878 127,532 128,185 128,839 129,492 130,145 130,799 131,361 131,803 131,981 132,158 129,305	62 398.7	Other Tangible Plant	0	0	0					-					•	•
120,250 127,552 129,505 127,505 129,859 129,492 130,745 130,799 131,361 131,803 131,981 132,158 129,305	63 TOTAL	1	125 572	126 225	176 070	107 520	450 462	100 000	400 200	150 115	100 700	494 554		167 441	400 120	100
	55 101AL	=	123,012	120,220	120,078	147,532	120,180	140,539	129,492	130,145	130,799	131,361	131,803	131,981	132,158	129,305

Schedule of Sewer Accumulated Depreciation By Primary Account Test Year Average balance lest rear Average balance
Morningview
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10 Page: 3 of 3

Preparer: R Griffin/J Guastella Explanation: Provide the month ending Adjusted balances for Sewer Accumulated Depreciation by primary account for each month.

ne Acc		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
o. No	. Account Name	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	D 0007	Average
351.1		0	0		_		<u></u>						NOV	Dec-2007	Balance
352.1		86	86	0 88	0	0	0	0	0	0	0	0	0	0	
389.1		0	0	0	87 0	87 0	67 0	88	88	88	89	89	89	90	88
COLL	ECTION PLANT	•	•	Ū	v	U	Ų	0	0	0	0	0	0	0	(
353.2		0	0	0	G	n	o	O	•	_	_				
354.2		0	o	ō	ő	Õ	ů	0	0	0	0	0	0	0	(
355,2 360.2	· one Contribution Equipment	0	0	0	ō	ŏ	ŏ	Ö	n	0	0	0	0	0	(
360.2 361.2		2,308	2,316	2,325	2,333	2.342	2,351	2,359	2,368	2,376	0 2,385	0 2,394	0	0	
1 362.2		642	663	684	705	726	747	769	790	811	832	2,394 853	2,402 874	2,411	2,359
2 363.2		0	0	0	0	0	0	٥	a	0.1	0.02	0	6/4	895 0	769
3 364.2		1,978	1,985	1,992	1,999	2,005	2,012	2,019	2,026	2,033	2.039	2.046	2,053	2.060	2.019
365.2		Ü	0	0	0	Ġ	0	a	0	0	0	2,040	2,000	2,000	2,018
389.2		· ·	0	C n	0	0	0	0	0	0	ō	ō	ŏ	o o	0
	M PUMPING PLANT	U	U	Ų	0	0	Ç	0	0	0	ō	ō	ŏ	ŏ	ď
353.3	Land & Land Rights	n	0	0	_	_						•	•	· ·	•
354.3	Structures & Improvements	ō	0	0	0	0	0	0	0	0	0	0	0	a	0
355.3	Power Generation Equipment	ŏ	ő	Ů	0	0	0	0	٥	0	0	0	ō	ō	ō
370.3	Receiving Wells	19.090	19,218	19,345	19.473	0 19,601	0	0	O O	0	0	0	0	Ö	ā
371.3	Pumping Equipment	67,353	67,680	68.007	68,333	68,660	19,728	19,856	19,984	20,111	20,239	20,367	20,494	20,622	19,856
389.3	Other Plant & Misc. Equipment	0	0,,000	00,007	00,333	00,000	68,987 0	69,313	69,640	69,967	70,293	70,620	70,947	71,273	69,313
TREA	TMENT AND DISPOSAL PLANT		-	•	ŭ	•	v	0	0	0	0	0	0	O	a
353.4	Land & Land Rights	0	0	0	0	0	0	٥	0			_			
354.4	Structures & Improvements	3,120	3,131	3,142	3,152	3,163	3,174	3,185	3,196	0 3,207	0	0	. 0	0	0
355.4	Power Generation Equipment	٥	0	0	0	0	0,.,,	0, 100	3,190	3,207	3,218	3,229	3,240	3,251	3,185
380.4 381.4	Treatment & Disposal Equipment	30,964	31,113	31,262	31,412	31,561	31,710	31.859	32,008	32,157	0 32.306	0 32,456	0	. 0	0
382.4	Plant Sewers	15	15	15	15	15	15	15	15	15	15		32,605	32,754	31,859
389.4	Outfall Sewer Lines	0	0	0	0	0	0	ō	0	Ů	0	15 0	15	15	15
RECLA	Other Plant & Misc. Equipment IMED WATER TREATMENT PLANT	0	0	0	0	0	0	ō	ŏ	ŏ	ŏ	Ö	0	0	0
353.5	Land & Land Rights	.=.							=	•	•	٠	0	0	0
354.5	Structures & Improvements	0	0	0	0	0	0	0	0	Ġ	o	0	O	0	0
355.5	Power Generation Equipment	0	0	0	0	0	0	C	0	ā	ŏ	ő	ň	0	0
371.5	Pumping Equipment	0	0	0	0	0	0	0	0	Ö	ō	ŏ	ő	0	0
374.5	Rause Distribution Reservoirs	0	0	0	O	0	0	0	O.	0	ŏ	ŏ	ů	ń	ů û
380.5	Treatment & Disposal Equipment	17	0 19	0 21	0	0	0	0	0	O	ō	ŏ	ő	ň	Ö
381.5	Plant Sewers	'ń	0	21 0	22	24	26	28	29	31	33	35	37	38	28
389.5	Other Plant & Misc. Equipment	0	ő	ő	0	o o	0	O.	0	a	0	0	0	0	0
RECLA	IMED WATER DISTRIBUTION PLANT	·	·	v	U	0	0	0	0	0	0	0	0	ō	ō
352.6	Franchises	0	a	a	ń	n	0	٥	_	_					
353.6	Land & Land Rights	ō	Ď	Õ	ň	ň	0	0	0	0	0	0	0	0	0
354.6	Structures & Improvements	0	ō	ō	ő	ő	Ö	0	0	0	0	0	0	Û	0
355.6	Power Generation Equipment	0	0	ő	ŏ	ŏ	ŏ	0	0	0	0	Q	ø	σ	a
366.6	Reuse Services	0	C	0	õ	ŏ	ő	ñ	ń	0	0	0	0	0	0
367,6 371,6	Reuse Meters & Meter Installations	O.	0	0	0	ō	ō	ŏ	n	n	0	0	0	0	0
375.6	Pumping Equipment	0	0	0	0	Ö	ō	ů	ő	ŏ	ů	0	0	0	0
389.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	Ō	Õ	ŏ	ŏ	0	0	0	0	0
GENER	Other Plant & Misc. Equipment AL PLANT	0	O	0	0	0	0	Ó	ŏ	ŏ	ă	ă	0	0	0
353.7	Land & Land Rights	_	_							•	•	u	U	U	0
354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
390.7	Office Furniture & Equipment	19	19	20	20	21	21	22	22	22	23	23	24	24	22
390.71	Computer Equipment	0 103	0	0	0	0	0	0	0	0	ā	Õ		0	22
391.7	Transportation Equipment	103	124 0	147	170	193	217	24 2	268	295	323	351	381	410	248
392.7	Stores Equipment	0	0	Ĉ	0	0	0	0	0	0	ō	ó	30,	710	440
393.7	Tools, Shop & Garage Equipment	r	0	0	0	0	0	0	0	0	0	ō	ŏ	ŏ	ŏ
394.7	Laboratory Equipment	ő	0	0	0	C O	0	0	ā	0	0	0	õ	ŏ	ŏ
395.7	Power Operated Equipment	Đ	ŏ	ŏ	0	0	0	0	0	0	0	ø	õ	ŏ	ō
396.7	Communication Equipment	ŏ	ő	Ö	ň	0	Û	O.	0	0	0	0	0	ō	ŏ
397.7	Miscellaneous Equipment	ō	ŏ	ŏ	ŏ	ă	0	0	0	0	0	0	0	0	0
398.7	Other Tangible Plant	Ō	ō	ŏ	ă	ă	Ö	0	0	0	0	0	0	0	0
					-	-	•		υ	u	n	ο	a	0	n
TOTA	. .	125,694	126,368	127,044	127.721						•	•	·	v	v

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

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-11 Page: 1 of 2

Page: 1 of 2 Preparer: R Griffin

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	<u>Balance</u>
The b	palances for this system begin June 30,	2004 in accordance with PSC An	nendatory Order
1	12/31/95 Balance		
2 3 4	1996 Additions Adjustments 12/31/96 Balance		
5 6 7	1997 Additions Adjustments 12/31/97 Balance		
8 9 10	1998 Additions Adjustments 12/31/98 Balance		
11 12 13	1999 Additions Adjustments 12/31/99 Balance		
14 15 16	2000 Additions Adjustments 12/31/00 Balance		
17 18 19	2001 Additions Adjustments 12/31/01 Balance		

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

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-11

Page: 2 of 2 Preparer: R Griffin

Explanation: Schedule A-11 continued

Supporting Schedules: A-12

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	2002		
20	Additions		
21	Adjustments		
22	12/31/02 Balance		·····
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	3,577	5,732
	2004		
26	Additions	0	0
27	Adjustments	0	0
28	12/31/04 Balance	3,577	5,732
	2005		
29	Additions	1,379	1,950
30	Adjustments	0	0
31	12/31/05 Balance	4,956	7,682
	2006		_
32	Additions	0	0
33	Adjustments	0	0
34	12/31/06 Balance	4,956	7,682
	2007	~ 4	
35	Additions	74	74
36	Adjustments	0	7.750
37	12/31/07 Balance	5,030	7,756

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Morningview
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule:

A-12

Page:

1 of 3

Preparer: R Griffin/J Guastella

Explanation: Provide the average CIAC balances by classification and Non-Used & useful calculations. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		()		ıl Test Ye			ma Adjust	
Line	Acct		Adjusted		ed & Useful			ed & Useful
No.	No.	Description	Balance	%	Amount	Amount "	%	Amount
1		WATER						
2		Cash CIAC:						
3	320	Water Treatment Equipment	3,999	0.00%	0		0.00%	0
4		Meter Fees	368	0.00%	0		0.00%	0
5	331	Main Extension Charge	463	0.00%	0		0.00%	0
6	333	Service Installation Fees	143	0.00%	0		0.00%	0
7		Total Cash CIAC	4,973	*	0	0	-	0
8							_	
9		Property CIAC:						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	0		0.00%	0
12	333	Services	0	0.00%	0		0.00%	0
13		Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%_	
15		Total Property CIAC	0		0	0	_	0
16							_	
17		Total Water CIAC	4,973		0	0	_	Ö
18				•			_	
19		SEWER						
20		Cash CIAC:						
21		Treatment & Disposal Equipment	6,382	0.00%	0		0.00%	0
22		Other	0	0.00%	0		0.00%	0
23		Main Extension Charge	497	0.00%	0		0.00%	0
24	363	Service Installation Fees	820	0.00%	0		0.00%_	
25		Total Cash CIAC	7,699		0	0	_	0
26								
27		Property CIAC:						
28		Structures & Improvements	0	0.00%	0		0.00%	0
29		Collection Sewers- Force	0	0.00%	0		0.00%	0
30		Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31		Services to Customers	0	0.00%	. 0		0.00%	0
32		Lift Stations	0	0.00%	0		0.00%	0
33		Pumping Equipment	0	0.00%	0		0.00%	0
34		Reuse Services	0	0.00%	0		0.00%	0
35		Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%_	0
37		Total Property CIAC	0		0	0	_	0
38		Total Course CIAC	7.000				_	
39		Total Sewer CIAC	7,699		0]	0	**	0

Schedule of Water Contributions in Ald of Construction By Classification

Test Year Average balance

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: Page:

: A-12 2 of 3

Preparer: R Griffin/J Guastella

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	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Description	Line No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Oct-2007	Balance
1		WATER														
2		Cash CIAC:														
3	320		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
4	334	Meter Fees	368	368	368	368	368	368	368	368	368	368	368	368	368	368
5	331	Main Extension Charge	446	446	446	446	446	446	446	446	446	446	520	520	520	463
6	333		143	143	143	143	143	143	143	143	143	143	143	143	143	143
7		Total Cash CIAC	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	5,030	5,030	5,030	4,973
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	ō	ő	ō	ō	ō	ō	ō	ō	Ō	ō	Ö	ō	ō	Ŏ
12	333	Services	Ō	ō	0	ō	ō	ō	Ō	Ö	Ō	Ō	ō	Ō	ŏ	0
13	334	Meters/Meter Installation	Ö	Ó	0	0.	0	0	0	Ö	0	0	Ó	0	0	ó
14	335	Hydrants	Ö	o	C	ō	Ö	Ō	Ó	o	Ó	. 0	0	Ò	Ō	0
15		Total Property CIAC	0	0	Q	a	0	0	0	0	0	C	0	0	0	0
16											·					
17		Total Water CIAC	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	5,030	5,030	5,030	4,973
18													,			
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	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
22	389	Other	0	0	0	0	0	Q	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	554	554	554	497
24	363	Service Installation Fees	820	820	820	820	820	820	820	820	820	820	820	820	820	820
25		Total Cash CIAC	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,756	7,756	7,756	7,699
26 27		Property CIAC:														
28	354	Structures & Improvements			^				n		0	•		•		
	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	U	0
29 30	361		v	0	Ů	0	0	0	0	0	Ü	U	U	U	0	Ů
	363	Collection Sewers- Gravity	v	Ü	0	-	0	0	U	U	U	0	Ü	U	0	U
31 32	370	Services to Customers Lift Stations	Ų	U	U	0	U	0	0	U	Ü	0	U	0	0	0
	371		U	U	Ü	0	0	0	U	U	Ü	0	ů,	0	U	U
33	366	Pumping Equipment	Ü	Ů,	U	0	Ü	U n	0	Ü	0	0	0	Ü	Ü	0
34	375	Reuse Services	U	v .	0	·	0	•	U	U	U	0	Ü	Ü	U	0
35	3/5	Reuse Transmission & Dist Mains	0	Ų	O O	0	•	0	0	0	0	0	Ú	0	0	0
36	389						0		0	0	0	<u> </u>		0		
37		Total Property CIAC	0	0	00	0	0	0	0	Ð	0	D	D	0	0	0
38 39		Total Sewer CIAC	7,682	7,682	7,682	7,682	7.682	7,682	7,682	7,682	7,682	7,682	7,758	7,756	7,756	7,699
•		Total Court Circo	1,002	1,002	7,002	1,004	, , , , ,	7,002	1,002	7,002	1,002	7,002	1,700	1,100	7,700	1,000

Schedule of Water Contributions In Aid of Construction By Classification

Test Year Average balance

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A Page: 3

A-12 3 of 3

Preparer: R Griffin/J Guastella

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		(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	_	Description	Line No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	10/01/07	Balance _
1	-	WATER														
2		Cash CIAC:														
3	320	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
4	334	Meter Fees	368	368	368	368	368	368	368	368	368	368	368	368	368	368
5	331	Main Extension Charge	446	446	446	446	446	446	446	446	446	446	520	520	520	463
6	333		143	143	143	143	143	143	143	143	143	143	143	143	143	143
7		Total Cash CIAC	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	5,030	5,030	5,030	4,973
8																
9		Property CIAC:	_	_	_	_	_	_	_		_	_	_	_		_
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	U	Ū
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	Ü	0
12	333	Services	0	o -	0	٥	0	0	0	0	0	U	Ų	Ū	U	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	U	0	U	0
14	335	•	0	. 0	0	0	0	00	0	0	0	0	0	<u> </u>	. 0	
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0_	0		00
16				1000			050	1050	- 1050	4.000	4.050	4.050	£ 000	E 000	5.030	4.070
17		Total Water CIAC	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	4,956	5,030	5,030	5,030	4,973
18																
19		SEWER														
20		Cash CIAC:										0.000		0.000	0.000	0.000
21	380	Treatment & Disposal Equipment	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
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0 554	0
23	361	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	554	554		497
24	363		820	820	820	820	820	820	820	820	820	820	820	820	820	820_
25		Total Cash CIAC	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,756	7,756	7,756	7,699
26																
27		Property CIAC:		_		_		_					•		•	
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	o_
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	Ü	U	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	Ü	0	U	U	0	0
31	363		0	0	0	0	0	0	0	Ü	0	0	Ð	0	0	0
32	370		0	0	0	0	0	0	Ū	0	0	0	0	0	Ü	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366		0	0	0	0	0	0	0	0	0	0	0	0	0	Q.
35	375		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389		0	0	0	0	0	0	0	0	0	0		0	0	0_
37		Total Property CIAC	0	00	. 0	00	0	0	. 0	0	0	0	0	0	0	
38		T-1-1 Paymer 014 0	7 600	4.000	7.666	7.690	7 600	7.600	7 000	7.000	7.000	7.000	7 750	7,756	7,756	7,699
39		Total Sewer CIAC	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,756	7,756	1,156	7,699_

Schedule of Water and Sewer Accumulated Amortization of CIAC Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Morningview
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-13
Page: 1 of 2
Preparer: R Griffin

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	palances for this system begin June 30,	2004 in accordance with PSC An	nendatory Order
1	12/31/95 Balance		
2 3 4	1996 Additions Adjustments 12/31/96 Balance		
5 6 7	1997 Additions Adjustments 12/31/97 Balance		<u> </u>
8 9 10	1998 Additions Adjustments 12/31/98 Balance		
11 12 13	1999 Additions Adjustments 12/31/99 Balance	<u> </u>	
14 15 16	2000 Additions Adjustments 12/31/00 Balance		
17 18 19	2001 Additions Adjustments 12/31/01 Balance		

Schedule of Water and Sewer Accumulated Amortization of CIAC Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-13 Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-13 continued

	(1)	(2) Water	(3) Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	2002		
20	Additions		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	2,664	4,899
	2004		ı
26	Additions	36	78
27	Adjustments	(1)	1
28	12/31/04 Balance	2,699	4,978
	2005		
29	Additions	48	104
30	Adjustments	0	0
31	12/31/05 Balance	2,747	5,082
	2006		
32	Additions	307	449
33	Adjustments	(84)	(183)
34	12/31/06 Balance	2,970	5,348
	2007		
35	Additions	141	215
36	Adjustments	(127)	(203)
37	12/31/07 Balance	2,984	5,360
	Supporting Schedules: A-14		

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule:

A-14

Page:

1 of 3

Preparer: R Griffin/J Guastella

Explanation: Provide the average Accumulated Amortization of CIAC balances by classification and Non-Used & useful calculations. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

		(1)	(2) Historica	(3) al Test Yea	(4) ar 2007	(5) Pro Fon	(6) ma Adjusi	(7) tments
Line			Adjusted		d & Useful			ed & Useful
No.		Description	Balance	%	Amount	Amount	%	Amount
1		WATER						
2		Cash						
3	320	Water Treatment Equipment	(185)	0.00%	0		0.00%	0
4	334	Meter Fees	3,155	0.00%	0		0.00%	0
5	331	Main Extension Charge	5	0.00%	0		0.00%	0
6	333		2	0.00%_			0.00%	
7		Total Cash	2,977	_	0	0	_	0
8								
9		Property						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	0		0.00%	0
12	333		0	0.00%	0		0.00%	0
13	334		0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%_			0.00%_	0
15		Total Property	0	_	0	0	-	0
16				_			_	
17		Total Water	2,977	_	0	0	_	0
18								
19		SEWER						
20		Cash						
21	380	Treatment & Disposal Equipment	5,076	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	6	0.00%	0		0.00%	0
24	363	Service Installation Fees	272	0.00%_			0.00%	0
25		Total Cash	5,354	_	0	0	_	0
26								
27		Property						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370		0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389		0	0.00%_	0		0.00%_	0_
37		Total Property	0	_	0	0		0
38				-			_	
39		Total Sewer	5,354	_	0	0	_	0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14

Page: 2 of 3

Preparer: R Griffin/J Guastella

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 A	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Description	Dec-2006	Jan	Feb	Маг	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
1		WATER					•									
2		Cash														
		Water Treatment Equipment	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185
		Meter Fees	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,152	3,155
		Main Extension Charge	0	9	18	27	36	45	54	62	71	80	89	99	108	54
6 :	333	Service Installation Fees	0	3	6	9	12	15	18	22	25	28	31	33	36	18
7		Total Cash AAC	2,970	2,982	2,994	3,006	3,018	3,030	3,042	3,054	3,066	3,078	3,090	3,102	3,111	3,042
8						·										
9		Property														
		Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 (335	Hydrants	0	. 0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	Ō	0	0	O	0	0	0
16														***************************************		
17		Total Water AAC	2,970	2,982	2,994	3,006	3,018	3,030	3,042	3,054	3,066	3,078	3,090	3,102	3,111	3,042
18																
19		SEWER														
20		Cash														
		Treatment & Disposal Equipment	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,075	5,076
		Other	0	0	0	0	0	0	0	0	0	0	. 0	. 0	0	0
		Main Extension Charge	0	18	36	54	72	90	108	126	144	162	180	198	216	108
24 3	363	Service Installation Fees	272	272	272	272	272	272	272	272	272	272	272	272	272	272
25		Total Cash AAC	5,348	5,366	5,384	5,402	5,420	5,438	5,456	5,474	5,492	5,510	5,528	5,546	5,563	5,456
26											•					
27		Property														
28 3	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 3	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	ō	0	Ō	Ď
30 3	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	Ō	ñ
31 3	363	Services to Customers	0	0	0	0	0	0	0	0	0	Ð	0	ō	Ô	ň
32 3	370	Lift Stations	0	0	0	0	0	0	0	0	0	Ō	Ō	ō	Õ	ő
33 3	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	ō	Ò	0	Ô	ň
34 3	366	Reuse Services	0	0	0	0	0	0	0	0	0	Ō	ō	ō	ā	ő
35 3	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	ō	ō	Ď	ň	ñ	ŏ
36 3	389	Other Plant Misc Equip	. 0	0	0	0	0	0	Ō	Ō	ō	Õ	Ď	ŏ	ñ	0
37		Total Property AAC	0	0	0	Ö	0	0	0	0	0	0	0	0	0	0
38		• •								· · · · · ·		-			<u>_</u>	
39		Total Sewer AAC	5,348	5,366	5,384	5,402	5,420	5,438	5.456	5,474	5,492	5,510	5,528	5,546	5,563	5,456

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14

Page:

3 of 3

Preparer: R Griffin/J Guastella

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		(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.		Description	12/01/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/01/07	Balance
1		WATER														
2		Cash														4
3		Water Treatment Equipment	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185
4	334		3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155
5	331		0	1	2	3	3	4	5	6	7	8	9	10	11	5
6	333	Service Installation Fees	0		11	1	1	1	2	2	2	3	3	3	4	2
7		Total Cash AAC	2,970	2,971	2,972	2,973	2,975	2,976	2,977	2,978	2,979	2,980	2,982	2,983	2,984	2,977
8		_														
9		Property									_		_	_	_	_
10			0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12			0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0		0	0	0	0	0	0	0	0	0	. 0	0	0
15		Total Property AAC	0	0	0	Q.	0	00	C	0	0	0	0	0	0	0
16			-								2 252					
17		Total Water AAC	2,970	2,971	2,972	2,973	2,975	2,976	2,977	2,978	2,979	2,980	2,982	2,983	2,984	2,977
18																
19		SEWER														
20		Cash					_									
21	380		5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076
22	389		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361		0	_ 1	2	3	4	5	6	7	7	8	9	11	12	6
24	363	Service Installation Fees	272	272	272	272	272	272_	272	272	272	272	272	272	272	272
25		Total Cash AAC	5,348	5,349	5,350	5,351	5,352	5,353	5,354	5,355	5,355	5,356	5,357	5,359	5,360	5,354
26																
27		Property														
28		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	00	0	0	0	0	0	0	0	0
37		Total Property AAC	0	0	0	D	0	0	0	. 0	0	0	0	0	0	0
38		• •														
39		Total Sewer AAC	5,348	5,349	5,350	5,351	5,352	5.353	5,354	5,355	5,355	5,356	5,357	5,359	5,360	5,354

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Morningview
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-15 Page: 1 of 1 Preparer: N/A

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

Year	Water Rate	Sewer Rate
effective 1/1/06	7.90%	7.90%

DOCKET NO. 060819-WS, issued April 2, 2007

Rule 25-30.116, F.A.C., provides that Construction Work in Progress (CWIP) that is not included in rate base may accrue AFUDC.

Order No. PSC-07-0276-PAA-WS addresses the establishment of a uniform AFUDC rate for Aqua Utilities Florida, Inc.

The Florida PSC ordered that the appropriate uniform AFUDC rate for Aqua Utilities Florida, Inc. is 7.90% with a discounted monthly rate of 0.635634, and shall be effective for eligible projects as of October 13, 2006.

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

Florida Public Service Commission

Morningview **Docket No. 080121-WS** 0

Schedule: A-16 Page:

1 of 1

Preparer:

R Griffin

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-17 Page: 1 of 1 Preparer: R Griffin

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

Line		(1)	(2)	(3)
Balance Sheet Accounts For All Systems:				2007
For All Systems:	No.		12/31/06	Average
Accounts Receivable - Customer 1,850,777 1,870,9 4 Allowance for Bad Debts (60,221) (100,9 5 Temporary Investments 0 0 3 6 Materials & Supplies 0 0 7 Unbilded Revenues 659,907 706,5 8 Prepayments 153,113 181,0 9 10 TOTAL CURRENT ASSETS 2,603,576 2,658,0 11 Less: 2,603,576 2,658,0 11 Accounts Payable 2,281,410 799,2 14 Accrued Taxes (601,457) (1,155,3 15 Accrued Interest 4,215 17,0 16 Misc. Current & Accrued Liabilities 463,905 675,4 17 TOTAL CURRENT & ACC. LIABILITIES 2,148,073 336,4 18 TOTAL CURRENT & ACC. LIABILITIES 2,148,073 336,4 19 Total Working Capital Balance Sheet Accounts- All Systems 455,503 2,321,6 20 Systems 455,503 2,321,6 21 Allocation for this System: 22 Allocation for this System: 23 Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc. 24 Allocation Percentage - Water 0,102% 0.10 25 Assets Allocated - Water (line 10 x line 23) 2,646 2,6 26 (Less)Liabilities Allocated - Water (line 18 x line 23) (2,183) (3 27 Allocation Percentage - Sewer 0.096% 0.09 29 Assets Allocated - Sewer (line 7 x line 17) 2,507 2,5 30 (Less)Liabilities Allocated - Sewer (line 12 x line 17) (2,068) (3 31 Direct Assignment of CWC Accounts: 3 31 Deferred Rate Case Expense 0 32 Sewer 0 33 Sewer 0 34 Water 2,363 2,2 35 Sewer 0 36 Other Regulatory Assets 42 36 Sewer 1,816 1,7 47 Other Deferred Debits 44 45 Total Balance Sheet CWC-this system				
Allowance for Bad Debts		-		
Temporary Investments				1,870,929
6 Materials & Supplies 0 7 Unbilled Revenues 659,907 706,5 8 Prepayments 153,113 181,0 9 10 TOTAL CURRENT ASSETS 2,603,576 2,658,0 11 12 Less: 12 Less: 13 Accounts Payable 2,281,410 799,2 14 Accrued Taxes (601,457) (1,155,3) 170 16 Misc. Current & Accrued Liabilities 463,905 675,4 16 Misc. Current & Accrued Liabilities 463,905 675,4 675,4 17 TOTAL CURRENT & ACC. LIABILITIES 2,148,073 336,4 19 Total Working Capital Balance Sheet Accounts- All 2,148,073 336,4 20 Systems 455,503 2,321,6 21 Allocation for this System: Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc. 22 Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc. Allocation Percentage - Water 0,102% 0.10 25 Assets Allocated - Water (line 10 x line 23) 2,646 2,6 (2,6 (2,183) (3 27 Allocation Percentage - Sewer 0.096% 0.09 0.09 0.09 <td>•</td> <td></td> <td>(60,221)</td> <td>(100,908)</td>	•		(60,221)	(100,908)
7 Unbilled Revenues			· · · · · · · · · · · · · · · · · · ·	392
8			-	0
10			•	706,580
TOTAL CURRENT ASSETS		Prepayments	153,113	181,073
11 12 Less:				
Less:		TOTAL CURRENT ASSETS	2,603,576	2,658,067
Accounts Payable 2,281,410 799,2				
Accrued Taxes				
Accrued Interest			•	799,218
Misc. Current & Accrued Liabilities				(1,155,342)
Total Working Capital Balance Sheet Accounts- All			•	17,085
Total Working Capital Balance Sheet Accounts- All		Misc. Current & Accrued Liabilities	463,905	675,491
Total Working Capital Balance Sheet Accounts- All Systems				
Total Working Capital Balance Sheet Accounts- All Systems		TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
Systems	19	Total Madriag Capital Balance Short Assessed All		
Allocation for this System: Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc. Allocation Percentage - Water	-00		455 500	
Allocation for this System: Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.	-	Systems	455,503	2,321,615
23 Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc. 24 Allocation Percentage - Water (0.102% 0.10 25 Assets Allocated - Water (line 10 x line 23) (2,183) (3 26 (Less)Liabilities Allocated - Water (line 18 x line 23) (2,183) (3 27 Allocation Percentage - Sewer (0.096% 0.09 29 Assets Allocated - Sewer (line 7 x line 17) (2,507 2,507 30 (Less)Liabilities Allocated - Sewer (line 12 x line 17) (2,068) (3 31 Direct Assignment of CWC Accounts: 33 Deferred Rate Case Expense 34 Water 0 35 Sewer 0 36 Other Regulatory Assets 38 Water 2,363 2,2 39 Sewer 1,816 1,7 40 Other Deferred Debits 2 41 Other Deferred Debits 3 42 Water 0 43 Sewer 850 7 44 45 Total Balance Sheet CWC-this system		AM 6 6		
24 Allocation Percentage - Water 0.102% 0.10 25 Assets Allocated - Water (line 10 x line 23) 2,646 2,6 26 (Less)Liabilities Allocated - Water (line 18 x line 23) (2,183) (3 27 Allocation Percentage - Sewer 0.096% 0.09 29 Assets Allocated - Sewer (line 7 x line 17) 2,507 2,5 30 (Less)Liabilities Allocated - Sewer (line 12 x line 17) (2,068) (3 31 Direct Assignment of CWC Accounts: 33 Deferred Rate Case Expense 0 0 34 Water 0 0 0 36 Sewer 1,816 1,7 40 Other Regulatory Assets 2,363 2,2 39 Sewer 1,816 1,7 40 Water 0 0 41 Other Deferred Debits 0 0 42 Water 0 0 43 Sewer 850 7 44 7 7 7 45 Total Balance Sheet CWC-this system 7 7 <td></td> <td></td> <td>• •</td> <td></td>			• •	
25 Assets Allocated - Water (line 10 x line 23) 2,646 2,6 26 (Less)Liabilities Allocated - Water (line 18 x line 23) (2,183) (3 27 Allocation Percentage - Sewer 0.096% 0.09 29 Assets Allocated - Sewer (line 7 x line 17) 2,507 2,5 30 (Less)Liabilities Allocated - Sewer (line 12 x line 17) (2,068) (3 31 Direct Assignment of CWC Accounts: 0 33 Deferred Rate Case Expense 0 0 34 Water 0 0 35 Sewer 0 0 36 Water 2,363 2,2 39 Sewer 1,816 1,7 40 41 Other Deferred Debits 0 41 Other Deferred Debits 850 7 42 Water 850 7 43 Sewer 850 7 44 Total Balance Sheet CWC-this system 850 7			·	
Cless Liabilities Allocated - Water (line 18 x line 23) (2,183) (3 27				0.100%
Allocation Percentage - Sewer			,	2,661
Allocation Percentage - Sewer		(Less)Liabilities Allocated - Water (line 18 x line 23)	(2,183)	(337)
29 Assets Allocated - Sewer (line 7 x line 17) 2,507 2,5 30 (Less)Liabilities Allocated - Sewer (line 12 x line 17) (2,068) (3 31 Direct Assignment of CWC Accounts: 33 Deferred Rate Case Expense 0 34 Water 0 35 Sewer 0 36 0 37 Other Regulatory Assets 2,363 2,2 38 Water 2,363 2,2 39 Sewer 1,816 1,7 40 41 Other Deferred Debits 0 42 Water 0 850 7 43 Sewer 850 7 44 Total Balance Sheet CWC-this system 850 7		Allere Con Decree (co.)	0.0001/	0.00=0/
30 (Less)Liabilities Allocated - Sewer (line 12 x line 17) (2,068) (3 31 32 Direct Assignment of CWC Accounts: 33 Deferred Rate Case Expense 34 Water 0 35 Sewer 0 36 37 Other Regulatory Assets 38 Water 2,363 2,2 39 Sewer 1,816 1,7 40 41 Other Deferred Debits 42 Water 0 43 Sewer 850 7 44 45 Total Balance Sheet CWC-this system				0.095%
31 32		· · · · · · · · · · · · · · · · · · ·		2,521
Direct Assignment of CWC Accounts: 33 Deferred Rate Case Expense 34 Water 0 35 Sewer 0 36 0 37 Other Regulatory Assets 2,363 2,2 38 Water 2,363 2,2 39 Sewer 1,816 1,7 40 1 Other Deferred Debits 0 0 41 Other Deferred Debits 0 0 7 43 Sewer 850 7 44 7 0 0 0 45 Total Balance Sheet CWC-this system 0		(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(2,068)	(319)
33 Deferred Rate Case Expense 34 Water 0 35 Sewer 0 36 0 37 Other Regulatory Assets 38 Water 2,363 2,2 39 Sewer 1,816 1,7 40 41 Other Deferred Debits 42 Water 0 0 43 Sewer 850 7 44 7 0 0 44 45 Total Balance Sheet CWC-this system 0 0 0		Direct Assissance to ECMO Assessed		
34 Water 0 35 Sewer 0 36 0 37 Other Regulatory Assets 38 Water 2,363 2,2 39 Sewer 1,816 1,7 40 Other Deferred Debits 42 Water 0 0 43 Sewer 850 7 44 Total Balance Sheet CWC-this system		· ·		
35 Sewer 0 36 36 37 Other Regulatory Assets 38 Water 2,363 2,2 39 Sewer 1,816 1,7 40 Other Deferred Debits 42 Water 0 43 Sewer 850 7: 44 45 Total Balance Sheet CWC-this system			0	0
36 37 Other Regulatory Assets 38 Water 2,363 2,2 39 Sewer 1,816 1,7 40 41 Other Deferred Debits 42 Water 0 43 Sewer 850 7: 44 45 Total Balance Sheet CWC-this system				0
37 Other Regulatory Assets 38 Water 2,363 2,2 39 Sewer 1,816 1,7 40 1,00 1,816 1,7 41 Other Deferred Debits 0 0 0 0 42 Water 0		Sewei	U	U
38 Water 2,363 2,2 39 Sewer 1,816 1,7 40 41 Other Deferred Debits 42 Water 0 0 43 Sewer 850 7: 44 7: 0 0 45 Total Balance Sheet CWC-this system 0 0		Other Regulatory Assets		
39 Sewer 1,816 1,7 40 41 Other Deferred Debits 42 Water 0 43 Sewer 850 7: 44 45 Total Balance Sheet CWC-this system			2 363	2 232
40 41 Other Deferred Debits 42 Water 0 43 Sewer 850 7: 44 45 Total Balance Sheet CWC-this system			•	
41 Other Deferred Debits 42 Water 0 43 Sewer 850 79 44 45 Total Balance Sheet CWC-this system		Sewel	7,010	1,713
42 Water 0 43 Sewer 850 75 44 Total Balance Sheet CWC-this system		Other Deferred Debits		
43 Sewer 850 7: 44 45 Total Balance Sheet CWC-this system			n	0
44 45 Total Balance Sheet CWC-this system				750
45 Total Balance Sheet CWC-this system			000	730
		Total Balance Sheet CWC-this system		
40 VVale i (Liiles ZD-ZOTD4TDCT4Z) / 0/0 / 4 ''	46	Water (Lines 25-26+34+38+42)	2,826	4,557
				4,667

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007 Historical [X] Projected [] Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page: 1 of 1
Preparer: S Arzaldo

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.		12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Average Balance
1	Utility Plant	85,966,260	90,505,275	91,370,203	91,349,024	91,778,934	92,095,149	92,842,612	93,231,021	93,369,496	93,767,683	93,763,576	97,847,581	98,842,627	92,825,342
2	Construction Work in Progress	10,726,248	6,220,061	6,049,130	7,003,882	7,735,248	8,218,675	7,940,645	8,053,771	8,374,520	8,444,199	8,791,519	5,053,856	4,064,016	7.438,598
3	Utility Plant Acquisition														-
5	GROSS UTILITY PLANT	96,692,508	96,725,336	97,419,333	98,352,906	99,514,182	100,313,824	100,783,257	101,284,792	101.744.016	102.211.882	400 FEE 00E	402.004.427	102 000 012	100 201 020
6	CROSS CHEIT FEAR	30,032,300	90,720,000	91,419,333	90,332,900	99,314,102	100,313,624	100,763,257	101,284,792	101,744,016	102,211,662	102,555,095	102,901,437	102,906,643	100,261,939
7	Less: Accumulated Depreciation	(30,194,077)	(30,093,298)	(30,398,174)	(30,450,557)	(30,730,116)	(30,990,656)	(31,217,204)	(31,443,483)	(31,783,136)	(32,068,280)	(32,373,717)	(32,489,964)	(32,868,357)	(31,315,463)
9	NET UTILITY PLANT	66,498,431	66,632,038	67,021,159	67,902,349	68,784,066	69,323,168	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,946,476
10															
11 12	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,090,925	2,006,994
13	Cash	330.281	367,195	367,195	367.195	417.936	417,116	301,508	271,853	304,160	284,090	EOE EO4	222 722	257.874	240 474
14	Accounts Receivable Customer	1.850,777	1,634,935	1,748,924	1,607,823	1,833,110	1,896,851	2.019,818	2,089,363	1,802,602	2.346.154	506,591 2,126,091	333,233 1,495,145	1.870,490	348,171 1,870,929
15	Allowance for Bad Debts	(60,221)	(63,664)	(63,413)	(83,655)	(77,442)	(84,047)	(84,175)	(102,715)	(116,991)	(116,243)	(135,468)	(173,012)	(150,752)	(100,908)
16	Accounts Receivable Affiliates	(2,294,839)	(2,620,359)	(603,336)	(1,656,319)	(530,149)	(353,689)	(399,204)	(715,902)	(43,215)	(711,304)	(152,040)	(1,172,843)	(1,121,835)	(951,926)
17	Notes Rec. Affiliates	(,	(=,==,,==,,	(741,899)	(741,899)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,121,000)	(757,300)
18	Temporary Investments		5,092	, ,,,	(,,	(,	(.,,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(.,,,	(1,410,100)	(.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		392
19	Materials & Supplies	-	· -	-	-	-		-	-	-	_		-	-	
20	Unbilled Revenue	659, 9 07	670,701	609,769	699,092	746,285	831,743	829,001	749,130	783,217	645,341	656,591	616,494	688,269	706.580
21	Prepayments	153,113	155,190	155,700	153,806	170,702	172,560	180,144	176,361	210,412	209,219	209,451	203,994	203,303	181,073
22 23	Other Current Assets		2,490	13,225	17,062	43		1,278	1,852	8,671	2,354	3,303	6,359	14,267	5,454
24	TOTAL CURRENT ASSETS	639,018	151,580	1,486,165	363,105	1,515,347	1,835,396	1,803,232	1,424,804	1,903,718	1,614,473	2,169,381	264,232	1,761,616	1,302,467
25	Desires de la constant de la constan														
26	Prelim Survey & Investigation Chgs	2,695	2,695	2,695	2,695	2,695		3,025	5,302	104,923	106,243	145,695	146,751	150,924	52,026
2/	Deferred Rate Case Expense Regulatory Assets	1,463,105	1,549,581	1,628,699	1,825,590	1,939,511	2,033,013	2,163,119	2,196,340	2,189,455	115,935	135,972	144,201	196,273	1,352,369
28 29	Other Deferred Debits	1,902,193 499,109	1,865,647 490,193	1,829,101	1,792,556	1,756,010	1,719,463	1,682,918	1,652,285	1,621,652	1,591,019	1,561,082	1,529,754	1,499,121	1,692,523
30	Orner Delatied Depits	499,109	490,193	477,396	473,555	484,060	473,612	464,714	454,054	443,845	426,275	411,422	386,609	508,769	461,047
31	TOTAL DEFERRED DEBITS	3,867,102	3,908,116	3,937,891	4,094,396	4,182,276	4,226,088	4,313,776	4,307,981	4,359,875	2,239,472	2,254,171	2,207,315	2,355,087	3,557,965
32 33	TOTAL ASSETS	72 004 E54	70 604 704	74 445 045	74.050.050	70 404 000	77 004 050	** 000 001	77.57.4.00	70.001.452		70.001.55			
33	IUIAL ASSEIS	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007
Historical [X] Projected []

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

Schedule: A-19
Page: 1 of 1
Preparer: S Anzaldo

	- manifest to special t		# NO/1110011210)	,00,0, ,, 110, 0,10	aay aaami.										
Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.		12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Balance
1	Common Stock Issued	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744
2	Preferred Stock Issued				, ,									, .	
3	Additional Paid in Capital	(4,180,143)	(3,762,331)	(1,879,557)	(1,268,794)	(465,141)	72,323	522,986	928,358	1,650,430	1,701,590	2,419,162	2,577,369	979,027	(54,209)
4	Retained Earnings	(14,202,351)	(14,323,829)	(14,519,439)	(14,610,772)	(14,521,137)	(14,470,292)	(14,512,011)	(14,776,827)	(15,108,004)	(17,037,040)	(17,267,575)	(17,561,226)	(17,942,759)	(15,450,251)
5	Other Equity Capital													, , , ,	
6															
7	TOTAL EQUITY CAPITAL	34,342,250	34,638,584	36,325,748	36,845,178	37,738,466	38,326,775	38,735,719	38,876,275	39,267,170	37,389,294	37,876,331	37,740,887	35,761,012	37,220,284
8													~		
9	TOTAL LONG TERM DEBT	20,501,000	21,640,440	21,640,440	21,640,440	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	26,136,123	22,517,338
10	•														
11	Accounts Payable	2,281,410	673,624	762,950	593,216	658,664	788,593	638,418	399,264	545,536	577,677	624,290	936,506	909,683	799,218
12	Accts & Int. Payable-Assoc Cos														
13	Accrued Taxes	(601,457)	(794,904)	(784,031)	(885,992)	(730,385)	(563,328)	(466,880)	(734,503)	(764,216)	(1,668,643)	(1,586,004)	(2,578,863)	(2,860,234)	(1,155,342)
14	Accrued Interest	4,215	6,873	9,451	11,943	14,386	16,977	19,467	21,934	24,164	26,615	28,803	30,940	6,333	17,085
15	Accrued Dividends														•
16	Customer Deposits	582,055	574,701	563,299	551,856	538,675	532,477	539,456	531,789	520,054	513,357	501,455	493,285	287,122	517,660
17	Misc. Current & Accrued Liabilities	463,905	537,774	558,454	291,076	312,626	376,164	365,027	690,777	901,548	1,439,059	1,502,564	602,591	739,819	675,491
18															
19	TOTAL CURRENT & ACC LIABILITIES	2,730,128	998,068	1,110,123	562,099	793,966	1,150,883	1,095,488	909,261	1,227,086	888,065	1,071,108	(515,541)	(917,277)	854,112
20			·												
21	Other Deferred Credits & Oper. Reserves		2,044	4,088	6,132	7,739	8,909	10,079	11,249	12,419	13,589	14,759	15,929	17,099	9,541
22															
23	Contributions in Ald of Construction	26,756,946	26,814,834	26,843,520	26,861,162	26,927,275	26,960,311	26,981,271	26,994,018	27,011,754	27,077,994	27,091,567	27,168,192	27,263,271	26,980,932
24	Less: Accum Amort of CIAC	(11,493,433)	(11,569,896)	(11,646,361)	(11,722,827)	(11,799,291)	(11,875,755)	(11,953,026)	(12,030,242)	(12,107,485)	(12,184,923)	(12,262,362)	(12,339,976)	(12,351,642)	(11,949,017)
25	Accumulated Deferred Income Taxes-FIT	133,049	133,049	133,046	133,055	133,054	133,049	133,050	133,053	133,049	133,048	133,047	133,049	297,791	145,722
26	Accumulated Deferred Income Taxes-SIT	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	39,537	34,990
27															
28	Total CIAC & Def Taxes	15,431,173	15,412,598	15,364,816	15,306,001	15,295,649	15,252,216	15,195,906	15,131,440	15,071,929	15,060,730	14,996,863	14,995,876	15,248,957	15,212,627
29															
30	TOTAL EQUITY CAPITAL & LIABILITIES	73,004,551	72 691 734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77.574.094	78.224.473	75.997.547	76.604.930	74.883.020	76.245.914	75.813.902

Morningview NET OPERATING INCOME

	SCHEDULE	PAGE
SCHEDULE TITLE	<u>NUMBER</u>	NUMBER
Net Operating Income Statement - Water	B-1	43
Net Operating Income Statement - Sewer	B-2	44
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Operating Revenues	B-4	49
Water O & M Expenses By Month	B-5	50
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Comparative O & M Expenses - Water, Explanations	B-7 Supl	61
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Analysis of Contractual Services	B-9	64
Rate Case Expense Analysis	B-10	65
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Schedule of Allocated Expenses	B-12	67
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Schedule of Water Net Operating Income

Florida Public Service Commission

B-1

Schedule:

Morningview Docket No. 080121-WS

Page: 1 of 1 Preparer: S Szczygiel Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

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

	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6)	(7) Requested	(8) Requested	(9)
Line		Books	Test Year	Test Year	Pro Forma	Pro Forma	Revenue	Annual	Supporting Schedules
No.	Description	2007	Adjustment	2007	Adjustments	Adjusted	Adjustment	Revenues	Scriedules
1	OPERATING REVENUES	17,469	(25)	17,444	0	17,444	25,285	42,729	B-4, E-2
2	Operation & Maintenance	20,203	(1,508)	18,695	4,181	22,875	373	23,249	B-5
3	Depreciation, net of CIAC Amort.,U&U	3,160	533	3,693	190	3,884	0	3,884	B-13
4	Amortization	0	263	263	0	263	0	263	B-3
5	Taxes Other Than Income	3,501	(648)	2,854	547	3,401	1,138	4,539	B-15
6	Provision for Income Taxes	(3,624)	(74)	(3,698)	(1,970)	(5,669)	9,171	3,502	C-1, B-3
7	OPERATING EXPENSES	23,240	(1,434)	21,806	2,948	24,754	10,682	35,436	
8	NET OPERATING INCOME	(5,771)	1,409	(4,362)	(2,948)	(7,310)	14,603	7,293	
9	RATE BASE	72,945	6,303	79,247	9,858	89,106		89,106	A-1
10	RATE OF RETURN	-7.91%	: :	-5.50%]			8.19%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: B-2 Page: 1 of 1

Preparer: S Szczygiel

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

	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6)	(7) Requested	(8) Requested	(9)
Line No.	Description	Books 2007	Test Year Adjustment	Test Year 2007	Pro Forma	Pro Forma	Revenue	Annual	Supporting
	Description	2001	Adjustitient	2007	Adjustments	Adjusted	Adjustment	Revenues	Schedules
1	OPERATING REVENUES	21,817	(256)	21,561	0	21,561	23,204	44,764	B-4, E-2
2	Operation & Maintenance	27,565	(3,574)	23,991	1,881	25,873	343	26,215	B-6
3	Depreciation, net of CIAC Amort.,U&U	6,371	1,766	8,137	46	8,183	0	8,183	B-14
4	Amortization	0	202	202	0	202	0	202	B-3
5	Taxes Other Than Income	913	2,393	3,306	(21)	3,285	1,044	4,329	B-15
6	Provision for Income Taxes	(5,027)	(750)	(5,777)		(6,528)	8,416	1,888	C-1, B-3
7	OPERATING EXPENSES	29,822	37	29,859	1,156	31,015	9,803	40,817	•
8	NET OPERATING INCOME	(8,005)	(293)	(8,298)	(1,156)	(9,454)	13,401	3,947	
9	RATE BASE	40,659	6,133	46,791	2,029	48,821		48,821	A-2
10	RATE OF RETURN	-19.69%	=	-17.73%		·	!	8.08%	

Florida Public Service Commission

Morningview Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Schedule: B-3
Page: 1 of 4
Preparer: S Szczygiel

Historical [X] Projected []

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

		(1)		(2) 2007	(3) 2007	(4) Supporting
No.	Acct	Description		Water	Sewer	Schedules
1	UTILITY	TEST YEAR ADJUSTMENTS - 2007				
2	Α	REVENUES				
3		Billed less Booked Revenue		(25)		E-2
4		Billed less Booked Revenue	<u>_</u>		(256)	
5		TOTAL REVENUE ADJUSTMENTS	_	(25)	(256)	
6						
7	В	OPERATIONS & MAINTENANCE				B-5, B-6
8	601/701	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	(1,981)	(15)	
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	64	84	
10	603/703	Salaries & Wages - Officers, Exec.		0	0	
11	604/704	Employee Pensions & Benefits		0	0	
12	610/710	Purchased Water / Sewer Treatment		0	0	
13	NA /711	Sludge Removal Expense			0	
14	615/715	Purchased Power		0	0	
15	616/716	Fuel for Purchased Power		0	0	
16	618/718	Chemicals		0	0	
17	620/720	Materials & Supplies		D	0	
18	631/731	Contractual Services - Engineering		0	0	
19	632/732	Contractual Services - Accounting	Normalize 2007 Audit Fees	45	43	
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	9	8	
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	7	7	
22	634/734	-	Normalize 2007 4.0% Service Wage increase effective 4/1/07	5	5	
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	0	0	
24	635/735	Contractual Services - Testing		0	0	
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	38	36	
26	641/741	Rental of Building/Real Prop.		0	0	
27	642/742	Rental of Equipment		0	0	
28		Transportation Expenses		0	0	
29		Insurance - Vehicle		0	0	
30	657/757			0	0	
31		Insurance - Workman's Comp.		0	0	
	659/759			0	0	
		Advertising Expense		0	0	
		Reg. Comm. Exp Rate Case Amort.		0	0	
		Reg. Comm. Exp Rate Case Other		0	0	
		Bad Debt Expense	N	0	0	
37	675/775	Miscellaneous Expense	Normalize 2007 Intercompany allocations	346	(3,702)	
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(26)	(24)	
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(17)	(16)	
40						
41						
42		TOTAL O&M ADJUSTMENTS	<u>-</u>	(1,508)	(3,574)	
43						

Florida Public Service Commission

Morningview
Docket No. 080121-WS
Schedule Year Ended: 12/31/07
Historical [] Projected [X]

Schedule: B-3
Page: 2 of 4
Preparer: S Szczygiel

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

Line No.	(1) Description		(2) Pro Forma Water	(3) Pro Forma Sewer	(4) Supporting
1 UTIL	ITY TEST YEAR ADJUSTMENTS - 2	007. continued	vvaler	Sewer	Schedules
2 C	DEPRECIATION NET OF AMOU	RTIZATION OF CIAC (Used & Useful)			D 40 D 44
3	Allocation of Corporate (T		324	307	B-13, B-14
4	Allocation of Corp Structures & I	mprovements	6	5	
5				-	
6	PSC Depr Rate Correction, Depr	Expn	77	1,250	
7	PSC Depr Rate Correction, Amo		127	203	
8			'-'	203	
9	TOTAL DEPRECIATION ADJUS	STMENTS	533	1,766	
10				1,700	
11					
12 D	AMORTIZATION				
13	To record annual amortization of	regulatory assets per order PSC-05-1242-PAA-WS	263	202	
14	-		0	202	
15	TOTAL AMORTIZATION ADJUS	TMENTS	263	202	
16					
17					
18 E	TAXES OTHER THAN INCOME	TAX			B-15
19	RAF adjustment	RAF on Adj'd Rev less RAF Per Books	(1)	(11)	D-13
20	Payroll tax adjustment	On Salary & Wage adjustments explained above	691	1,067	
21	Property tax adjustment	Distributing from Water to Water & Sewer	(1,338)	1,338	
22	Property tax adjustment		0	0.000	
23	TOTAL TAXES OTHER THAN I	NCOME ADJUSTMENTS	(648)	2,393	
24					
25					
26 F	INCOME TAXES				
27	Income tax impact of the adjustm		(74)	(750)	C-1
28	TOTAL INCOME TAX ADJUSTM	ENTS	(74)	(750)	J .
29			<u></u>	(1.00)	
30	TOTAL EXPENSE ADJUSTMEN	TS	(1,434)	37	

Florida Public Service Commission

Morningview
Docket No. 080121-WS
Schedule Year Ended: 12/31/07
Historical [] Projected [X]

Schedule: B-3
Page: 3 of 4
Preparer: S Szczygiel

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

Line		(1)	 :	(2)	(3)	(4) Supporting
No.	Acct	Description		Water	Sewer	Schedules
1	UTILITY	PRO FORMA ADJUSTMENTS				
2						55.50
3	В	OPERATIONS & MAINTENANCE	4 00/ 181 i	000	340	B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	260		
5	601/701		Market Based Increases	328	518	
6	601/701		New Rates Manager & Controller	170	162	
7	601/701		Lake County Facility Operator II	2,584	0	
8	601/701			0	0	
9		Salaries & Wages - Officers, Exec.	1 I- B#(0	_	
10		Employee Pensions & Benefits	Increase in Benefit costs/head in 2008	193 0	251 0	
11	610/710	* ** *		U	0	
	NA /711	Sludge Removal Expense		•	0	
		Purchased Power		0 0	0	
		Fuel for Purchased Power		-	0	
		Chemicals		0	Û	
		Materials & Supplies		0	0	
	631/731			0	0	
		Contractual Services - Accounting		0	0	
		Contractual Services - Legal	A 4484	5	5	
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	5 19	18	
_	634/734		Service Co. 4.0% Wage increase effective 4/1/08	19	10	
	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	•	•	
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(61)	(58)	
24	634/734		Additional 2008 Service Co employee benefits	13	13	
25	635/735	Contractual Services - Testing		0	0	
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	8	8	
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	1	1	
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(53)	(50)	
29	636/736		Additional 2008 ACO employee benefits	59	56	
	636/736		,,,,,,,, .	0	٥	
	636/736			0	0	
	641/741	Rental of Building/Real Prop.	New office rent	8	8	
	642/742			0	0	
	650/750		Adjust fuel to \$3.36/gal	64	61	
35				0	0	
	657/757			0	Q	
37	658/758	Insurance - Workman's Comp.		0	0	
38	659/759			0	0	
39	660/760			Ō	0	
40		Reg. Comm. Exp Rate Case Amort.	Details on Schedule B-10	519	491	
41	667/767			0	0	
42				0	0	
43	675/775	•	New town hall meeting expense (Aqua Connects)	60	57	
44 45		, , , , , , , , , , , , , , , , , , , ,				
46 46		TOTAL O&M ADJUSTMENTS		4,181	1,881	

Florida Public Service Commission

Morningview
Docket No. 080121-WS
Schedule Year Ended: 12/31/07
Historical [] Projected { X }

Schedule: B-3
Page: 4 of 4
Preparer: S Szczygiel

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

Line	(1)	(2)	(3)	(4)
No.	Description	Water	Sewer	Supporting Schedules
1	UTILITY PRO FORMA ADJUSTMENTS, continued	- Truco	<u> </u>	Doneucies
2	C DEPRECIATION NET OF AMORTIZATION OF CIAC (I lead & Licetus)			
ა 4	Of Through Of Care (Case & Casin)	4.3		B-13, B-14
5	Meter Replacements 6 Month Net Depr (Addns less Retirements Allocation of new corp. PCs and Network & Telephony enhancements			
6	1 -1-5-state of the track of the track of the priority of the track of the	49 0		
7		·	0	
8		Q		
9		-	0	
10		O	-	
11	TOTAL	190	46	
2		-		
3	D AMORTIZATION			
15	D AMORTIZATION			
16	•	0	0	
7	TOTAL	0		
8	, 5 (1)	0	0_	
9	E TAXES OTHER THAN INCOME TAX			B-15
0	Payroll tax adjustment On Salary & Wage adjustments explained	d above 45	66	D-13
1	Property taxes associated with 2007 plant additions, allocations, adjustments	364	(96)	
2	Property taxes associated with Pro Forma plant	137	9	
3	Property Tax adjustment for Non-Used & Useful plant	0	Ö	
4	TOTAL	547	(21)	
5				
6 7	**************************************			C-1
8	Income tax impact of the adjustments to per book income TOTAL	(1,970	(750)	
9	IOTAL	(1,970)	(750)	
0	TOTAL EXPENSE ADJUSTMENTS			
1	TO THE ENGL ADDOD I MENTS	2,948	1,156	
2				
3	UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS	· ,		
4 5	A NET OPERATING REVENUE			
6	Required Revenue Adjustment			
7	1. To delice 1. Cotonide Majustinienk	<u>25,285</u>	23,204	B-1, B-2
8	B OPERATION & MAINTENANCE EXPENSE			
9	Bad Debt Adjustment Due To Proposed Rate Increase	373	343	D 4 D 3
0	,			B-1, B-2
1	E TAXES OTHER THAN INCOME TAX			
2	RAF on Revenue Adjustment @	4.500% 1,138	1,044	
3				
•	F INCOME TAX ADJUSTMENT			
5	Rate Year Revenue at Present Rates	17,444	21,561	B-1, B-2
6 7	Plus Required Revenue Adjustment	25,285	23,204	•
8	Rate Year Revenue at Proposed Rates	42,729	44,764	
9	Less Operating Expenses Before Income Taxes	4		
Ö	Less Interest Expenses Belore Income Taxes	(31,934)	(38,930)	B-1, B-2
i	Taxable Income	(1,717)	(941)	D-1
2	Income Tax at Composite Rate of	9,078 38,575% 3,502	4,894	
3	Less Income Tax at Present Rates	38.575% 3,502 5,669	1,888	C 1
4		5,009	6,528	C-1
5	Income Tax Adjustment for Requested Revenue Increase	9,171	8,416	
	• • • • • • • • • • • • • • • • • • • •	3,111	U,710	

Test Year Operating Revenues

Florida Public Service Commission

Morningview Docket No. 080121-WS Schedule: B-4 Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

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

	(1) WATER	(2)	(3) SEWER	(4)
Line No.	Account No. and Description	Revenues	Account No. and Description	Revenues
1	WATER SALES		SEWER SALES	
2	460.1 Unmetered Water Revenue	0	521.1 Flat Rate - Residential	0
3	461.1 Metered - Residential	17,419	521.2 Flat Rate - Commercial	0
4	461.2 Metered - Commercial	0	521.3 Flat Rate - Industrial	0
5	461.3 Metered - Industrial	0	521.4 Flat Rate - Public Authorities	0
6	461.4 Metered - Public Authorities	0	521.5 Flat Rate - Multi-Family	0
7	461.5 Metered - Multi-Family	0	521.6 Flat Rate - Other	0
8	461.6 Metered - Other	0	522.1 Measured - Residential	21,817
9	462.1 Public Fire Protection	0	522,2 Measured - Commercial	0
10	462.2 Private Fire Protection	0	522,3 Measured - Industrial	0
11	464.0 Other Sales - Public Authorities	0	522.4 Measured - Public Authorities	0
12	465.0 Irrigation Customers	0	522.5 Measured - Multi-Family	0
13	466.0 Sales for Resale	0	523.0 Other Sales - Public Authorities	0
14	467.0 Interdepartmental Sales	0	524.0 Revenues From Other Systems	0
15	475.0 Unbilled Revenues	0	525.0 Interdepartmental Sales	0
16			526.0 Effluent	0
17			527.0 Unbilled Revenues	0
18			540.5 Flat Rate - Reuse	0
19	TOTAL WATER SALES	17,419	TOTAL SEWER SALES	21,817
20			•	
21	OTHER WATER REVENUES		OTHER SEWER REVENUES	
22	470.0 Forfeited Discounts	0	531.0 Sale Of Sludge	0
23	471.0 Misc, Service Revenues	50	532.0 Forfeited Discounts	0
24	472.0 Rents From Water Property	0	534.0 Rents From Sewer Property	0
25	473.0 Interdepartmental Rents	0	535.0 Interdepartmental Rents	0
26	474.04 Other Water Revenues	0	536.0 Other Sewer Revenues	0
27 28	TOTAL OTHER WATER REVENUES	50	TOTAL OTHER SEWER REVENUES	0
29	TOTAL WATER OPERATING REVENUES	17,469	TOTAL SEWER OPERATING REVENUES	21,817

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

Florida Public Service Commission

Morningview

22

23

24

25

26

27 28 660 Advertising Expense

670 Bad Debt Expense

675 Miscellaneous Expense

666 Reg. Comm. Exp. - Rate Case Amort.

667 Reg. Comm. Exp. - Rate Case Other

TOTAL WATER O & M EXPENSES

Docket No. 080121-WS

Schedule:

B-5 1 of 5

Page:

0

0

0

60

4,181

519

0

0

(12)

3,248

18,695

0

		st Year Ending December 31, 2007] Projected []				F	Preparer:	S Szczygiel		
		nation: Provide a schedule of operation	n and mainter	ance expenses l	oy primary acc	ount for the Te	st Year		_	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
						Unacc. Water		1	Unacc. Water	
Line			2007	2007	2007	Ajdstmnt @	2007	Pro Forma	Ajdstmnt @	
No.		Account No. and Name	Per Books	Normalizations	Normalized	0.00%	Adjusted	Adjustments	0.00%	Pro Forma
1	601	Salaries & Wages - Employees	6,296	(1,916)	4,380		4,380	3,343		7,722
2	603	Salaries & Wages - Officers, Exec.	180	0	180		180	0		180
3	604	Employee Pensions & Benefits	1,601	0	1,601		1,601	193		1,794
4	610	Purchased Water	0	0	0	0	0	0	0	0
5	615	Purchased Power	586	0	586		586	. 0		586
6	616	Fuel for Purchased Power	22	0	22	0	22	0	0	22
7	618	Chemicals	1,938	0	1,938		1,938	Į o		1,938
8	620	Materials & Supplies	484	0	484	0	484	0	0	484
9	631	Contractual Services - Engineering	11	0	11		11	0		11
10	632	Contractual Services - Accounting	(13)	45	32		32	0		32
11	633	Contractual Services - Legal	45	9	54		54	l o		54
12	634	Contractual Services - Mgmt. Fees	838	13	850		850	(22)		829
13	635	Contractual Services - Testing	1,797	0	1,797		1,797) o		1,797
14	636	Contractual Services - Other	2,473	38	2,511		2,511	15		2,526
15	641	Rental of Building/Real Prop.	192	0	192		192	8		201
16	642	Rental of Equipment	15	0	15		15	0		15
17	650	Transportation Expenses	532	0	532		532	64		597
18	656	Insurance - Vehicle	40	0	40		40	0		40
19	657	Insurance - General Liability	158	0	158		158	l o		158
20	658	Insurance - Workman's Comp.	24	0	24		24	0		24
21	659	Insurance - Other	52	0	52		52	Ō		52
00		A A		I				ı		

1

0

0

(12)

2,944

20,203

0

0

304

(1,508)

1

0

0

(12)

3,248

18,695

519

0

(12)

3,308

22,875

Detail of Operation & Maintenance Expenses By Month - Water Total O&M Expenses by Month

Florida Public Service Commission

Schedule: B-5 Page:

2 of 5 S Szczygiel Preparer:

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2007											2007	Per Books
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	465	412	677	335	447	684	545	467	1,272	592	(157)	557	6,296
2	603	Salaries & Wages - Officers, Exec.	17	18	(44)	19	19	25	24	23	170	32	(144)	22	180
3	604	Employee Pensions & Benefits	177	179	87	181	173	166	(190)	168	118	170	200	170	1,601
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615		74	47	43	50	59	51	50	53	56	49	27	26	586
6	616		0	0	0	0	0	22	0	0	0	0	0	0	22
7	618	Chemicals	0	0	0	0	36	63	1,685	0	0	0	120	34	1,938
8	620	Materials & Supplies	2	1	2	39	81	4	175	127	26	16	(20)	30	484
9	631	Contractual Services - Engineering	1	1	1	1	1	1	1	1	0	0	0	0	11
10	632	Contractual Services - Accounting	11	9	9	(31)	5	5	5	5	(4)	5	6	(40)	(13)
11	633	Contractual Services - Legal	3	3	4	4	4	4	5	5	44	6	(40)	4	45
12	634	Contractual Services - Mgmt. Fees	56	56	67	89	86	80	57	35	104	62	78	67	838
13	635	Contractual Services - Testing	68	773	272	135	68	68	90	114	2	45	44	120	1,797
14	636	Contractual Services - Other	188	188	188	191	193	189	197	227	451	210	(91)	343	2,473
15	641	Rental of Building/Real Prop.	14	13	17	15	16	17	20	20	186	27	(172)	18	192
16	642		1	1	1	1	1	1	2	2	14	2	(13)	1	15
17	650	Transportation Expenses	40	44	43	42	49	44	38	50	(18)	47	113	41	532
18	656	Insurance - Vehicle	3	3	3	3	3	3	3	3	3	3	3	3	40
19	657	Insurance - General Liability	13	13	13	13	13	13	13	13	13	13	13	13	158
20	658	insurance - Workman's Comp.	2	2	2	2	2	2	2	2	2	2	2	2	24
21	659	Insurance - Other	4	4	4	4	4	4	4	4	4	4	4	4	52
22	660	Advertising Expense	0	Q	0	0	0	0	0	0	1	0	(1)	0	1
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	٥	0	0	0	0	0	0
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(41)	28	11	(1)	(12)
26	675	Miscellaneous Expense	47	69	54	50	2,301	71	66	61	402	77	(311)	57	2,944
27		_													
28		TOTAL WATER O & M EXPENSES	1,185	1,837	1,444	1,143	3,562	1,517	2,793	1,378	2,807	1,392	(329)	1,474	20,203

Detail of Operation & Maintenance Expenses By Month - Water Direct Expenses by Month

Florida Public Service Commission

Morningview Docket No. 080121-WS Schedule: B-5 Page: 3 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

Explanation: Provide a schedule of Direct O & M expenses by primary account for each month of the Test Year.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total
No.		Account No. and Name	jan _	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	399	350	594	262	371	604	449	373	390	466	656	471	5,385
2		Salaries & Wages - Officers, Exec.	(0)	(0)	0	(0)	(0)	(0)	0	(0)	٥	0	0	0	(0)
3	604	Employee Pensions & Benefits	(0)	(2)	(79)	(0)	(0)	(0)	(357)	(0)	(9)	(0)	(0)	(0)	(447)
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	73	46	42	48	57	49	49	51	43	47	40	25	572
6	616	Fuel for Purchased Power	D	0	0	0	0	22	0	0	0	0	0	0	22
7		Chemicals	0	0	0	0	36	63	1,685	0	0	0	120	34	1,938
8	620	Materials & Supplies	0	0	0	38	79	3	173	124	4	13	0	28	462
9	631	Contractual Services - Engineering	1	1	1	1	1	1	1	1	0	0	0	0	11
10	632	Contractual Services - Accounting	0	(0)	(0)	(25)	0	0	(0)	0	(0)	(0)	0	(0)	(25)
11	633	Contractual Services - Legal	0	0	O	0	0	0	0	0	0	0	0	0	0
12	634	Contractual Services - Mgmt. Fees	(D)	0	0	(0)	(0)	(0)	(0)	(0)	0	0	(0)	(0)	(0)
13		Contractual Services - Testing	68	773	272	135	68	68	90	114	0	45	45	120	1,796
14	636	Contractual Services - Other	132	137	133	135	134	134	134	163	133	134	133	279	1,777
15	641	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
16	642	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
17	650	Transportation Expenses	(0)	(0)	(0)	(0)	0	0	(0)	0	0	(0)	(0)	0	(0)
18	656	Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	ò	(0)	(0)	(0)	(0)	(0)	(0)
19	657	Insurance - General Liability	0	o	o	0	0	o o	0	(0)	Ö	(0)	(0)	O	ò
20	658	Insurance - Workman's Comp.	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	0
21	659	Insurance - Other	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)
22	660	Advertising Expense	D	o	o o	0	0	0	0	Ō	o o	o o	`o´	o o	ò
23	666	Reg. Comm. Exp Rate Case Amort,	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	0	0	0	0	0	Ó	0	0	(29)	29	0	ō	0
26		Miscellaneous Expense	18	43	18	18	2,268	37	24	20	20	23	40	20	2,551
27							· .								
28		TOTAL WATER O & M EXPENSES	691	1,348	982	613	3,014	980	2,248	847	552	757	1,035	976	14,041

Detail of Operation & Maintenance Expenses By Month - Water Intercompany Expenses

Florida Public Service Commission

Schedule: B-5 Page:

4 of 5 Preparer: S Szczygie!

Morningview Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Explanation: Provide a schedule of Allocated & Accrued Intercompany O & M expenses by primary account for each month of the Test Year,

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Tota!
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603		5	6	(60)	5	5	10	6	5	8	8	5	7	13
3	604	Employee Pensions & Benefits	179	183	169	184	176	169	171	172	158	175	172	173	2,079
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
6	616		0	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	Ð
8		Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
9	631	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632	Contractual Services - Accounting	11	9	9	(5)	5	5	5	5	(3)	5	5	(40)	13
11	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634	Contractual Services - Mgmt. Fees	56	56	67	89	86	80	57	35	103	62	78	67	837
13	635	Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
14	636	Contractual Services - Other	35	31	28	33	35	30	32	34	36	36	38	37	404
15	641	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
16	642	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
17	650	Transportation Expenses	44	49	49	47	54	49	45	57	46	56	53	48	599
18	656	insurance - Vehicle	3	3	3	3	3	3	3	3	3	3	3	3	40
19	657	Insurance - General Liability	13	13	13	13	13	13	13	13	13	13	13	13	158
20		Insurance - Workman's Comp.	2	2	2	2	2	2	2	2	2	2	2	2	24
21	659	Insurance - Other	4	4	4	4	4	4	4	4	4	4	4	4	52
22	660	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
26 27	675	Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
28		TOTAL WATER O & M EXPENSES	353	358	286	375	385	367	340	331	371	365	374	314	4,218

Detail of Operation & Maintenance Expenses By Month - Water Intracompany Expenses

Florida Public Service Commission

Schedule: B-5
Page: 5 of 5
Preparer: S Szczygiel

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Explanation: Provide a schedule of Allocated Intracompany O & M expenses by primary account for each month of the Test Year.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line			2007											2007	Total	Allocation
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	Rate
1	601	Salaries & Wages - Employees	66	61	83	73	76	80	96	94	882	127	(814)	87	910	46.83%
2	603	Salaries & Wages - Officers, Exec.	12	11	15	13	14	15	18	17	162	23	(149)	16	167	8.59%
3	604	Employee Pensions & Benefits	(2)	(2)	(3)	(2)	(3)	(3)	(3)	(3)	(30)	(4)	28	(3)	(31)	-1.61%
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
5	615	Purchased Power	1	1	1	1	1	1	1	1	14	2	(13)	1	14	0.72%
6	616	Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
7	618	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
8	620	Materials & Supplies	2	1	2	2	2	2	2	2	21	3	(20)	2	22	1.14%
9	631	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
10	632	Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	-0.02%
11	633	Contractual Services - Legal	3	3	4	4	4	4	5	5	44	6	(40)	4	45	2.33%
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.04%
13		Contractual Services - Testing	0	0	0	0	0	0	0	0	2	0	(1)	0	2	0.09%
14	636	Contractual Services - Other	21	20	27	23	24	26	31	30	283	41	(261)	28	292	15.02%
15	641	Rental of Building/Real Prop.	14	13	17	15	16	17	20	20	186	27	(172)	18	192	9.89%
16	642		1	1	1	1	1	1	2	2	14	2	(13)	1	15	0.76%
17	650	Transportation Expenses	(5)	(4)	(6)	(5)	(6)	(6)	(7)	(7)	(65)	(9)	60	(6)	(67)	-3.43%
18	656	Insurance - Vehicle	o	Ö	Ō	`o`	o o	Ō	`o´	o o	` o′	o o	(0)	`o´	0	0.00%
19	657	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.01%
20	658	Insurance - Workman's Comp.	0	0	0	0	0	0	-0	0	0	0	(0)	0	0	0.00%
21	659	Insurance - Other	0	0	0	0	0	0	Ó	0	Ō	0	(0)	Ō	0	0.00%
22	660	Advertising Expense	0	0	Ó	0	Ċ	0	0	Ō	1	Ō	(1)	Ď	1	0.05%
23	666	Reg. Comm. Exp Rate Case Amort.	Ō	Ō	0	Ō	Ó	Ō	Õ	Ō	Ó	Ö	ò´	ō	0	0.00%
24	667	Reg. Comm. Exp Rate Case Other	0	Ō	Ó	Ō	0	Ō	Ō	Ō	Ö	Ō	Ō	Õ	0	0.00%
25	670	Bad Debt Expense	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(12)	(2)	11	(1)	(12)	
26	675		29	27	36	31	33	34	42	41	381	55	(352)	37	393	20,24%
27		,			• •			-					,,	٠.		
28		TOTAL WATER O & M EXPENSES	141	131	177	155	163	170	205	200	1,884	270	(1,738)	185	1,944	100.00%
		675863 Service & Sundry input to be allocated to lines 1-26	141	131	177	155	163	170	205	200	1,884	270	(1,738)	185	1,944	

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

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule:

B-6

Page: Preparer: 1 of 5 S Szczygiel

Explanation: Provide a schedule of operation and maintenance expenses by primary account for the Test Year

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1			0007	2027	0007	Excess I&I	2007	5	Excess I&I	
Line		Assessment Name and Names	2007	2007	2007	Ajdstmnt @	2007	Pro Forma	Ajdstmnt @	Dua Farma
No.	704	Account No. and Name	Per Books	Normalizations	Normalized	N/A	Adjusted_	Adjustments	N/A	Pro Forma
1	701	Salaries & Wages - Employees	10,215	69	10,284		10,284	1,019		11,303
2	703	Salaries & Wages - Officers, Exec.	517	0	517		517	0		517
3	704	Employee Pensions & Benefits	2,585	0	2,585	•	2,585	251	•	2,835
4	710	Purchased Sewage Treatment	0 000	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	2,063	0	2,063	•	2,063	0	•	2,063
6	715	Purchased Power	2,429	0	2,429	0	2,429	0	0	2,429
/	716	Fuel for Power Production	0	0	0	_	0	0	_	0
8	718	Chemicals	1,161	0	1,161	0	1,161	0	0	1,161
9	720	Materials & Supplies	67	0	67		67	0		67
10	731	Contractual Services - Engineering	10	0	10		10	0		10
11	732	Contractual Services - Accounting	(13)		29		29	0		29
12	733	Contractual Services - Legal	137	8	145		145	0		145
13	734	Contractual Services - Mgmt. Fees	793	12	805		805	(21)		785
14	735	Contractual Services - Testing	1,358	0	1,358		1,358	0		1,358
15	736	Contractual Services - Other	3,584	36	3,620		3,620	15		3,635
16	741	Rental of Building/Real Prop.	580	0	580		580	8		588
17	742	Rental of Equipment	45	0	45		45	0		45
18	750	Transportation Expenses	365	0	365		365	61		426
19	756	Insurance - Vehicle	38	0	38		38	0		38
20	757	Insurance - General Liability	149	0	149		149	0		149
21	758	Insurance - Workman's Comp.	22	0	22		22	0		22
22	759	Insurance - Other	49	0	49		49	0		49
23	760	Advertising Expense	3	0	3		3	0		3
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0		0	491		491
25	767	Reg. Comm. Exp Other	0	0	0		0	0		0
26	770	Bad Debt Expense	(37)	0	(37)		(37)	Ö		(37)
27	775	Miscellaneous Expense	1,444	(3,742)	(2,297)		(2,297)			(2,240)
28		•		(-1: /-)	(-,,		<u></u>	.		(-,- 14)
29		TOTAL WATER 0 & M EXPENSES	27,565	(3,574)	23,991	0	23,991	1,881	0	25,873

Detail of Operation & Maintenance Expenses By Month - Sewer Total O&M Expenses by Month

Florida Public Service Commission

Morningview Docket No. 080121-WS Schedule: B-6 Page: 2 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2007											2007	Per Books
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	827	630	816	915	941	776	883	1,045	3,656	1,046	(2,133)	811	10,215
2	703		41	40	(13)	45	46	55	61	58	572	82	(529)	58	517
3	704	Employee Pensions & Benefits	224	230	214	229	218	209	209	211	97	211	321	213	2,585
4	710		0	0	0	0	0	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	0	288	288	288	288	288	288	σ	ø	0	338	0	2,063
6	715	Purchased Power	193	200	198	188	196	175	197	198	225	198	261	200	2,429
7	716	Fuel for Power Production	0	0	Ö	0	0	0	0	0	0	0	0	0	0
8	718	Chemicals	56	117	59	31	142	81	93	83	137	67	199	96	1,161
9	720	Materials & Supplies	5	4	6	5	5	6	7	7	75	10	(71)	7	67
10	731	Contractual Services - Engineering	1	1	1	1	1	1	1	1	0	0	0	0	10
11	732	Contractual Services - Accounting	10	9	9	(29)	5	5	5	5	(5)	5	7	(38)	(13)
12	733	Contractual Services - Legal	10	9	12	11	11	12	15	14	153	20	(145)	14	137
13	734	Contractual Services - Mgmt. Fees	53	53	63	84	81	76	55	33	101	59	72	64	793
14	735	Contractual Services - Testing	132	118	118	132	118	0	119	132	115	97	89	189	1,358
15	736	Contractual Services - Other	185	770	191	279	194	196	216	713	1,110	253	(809)	287	3,584
16	741	Rental of Building/Real Prop.	42	39	49	46	48	52	64	61	650	85	(615)	60	580
17	742	Rental of Equipment	3	3	4	4	4	4	5	5	50	7	(47)	5	45
18	750	Transportation Expenses	27	32	29	29	35	28	21	33	(181)	24	263	24	365
19	756	Insurance - Vehicle	3	3	3	3	3	3	3	3	3	3	3	3	38
20	757	Insurance - General Liability	12	12	12	12	12	12	12	12	13	13	12	12	149
21	758	Insurance - Workman's Comp.	2	2	2	2	2	2	2	2	2	2	2	2	22
22	759		4	4	4	4	4	4	4	4	4	4	4	4	49
23	760	Advertising Expense	0	0	0	0	0	0	0	0	3	0	(3)	0	3
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	• · · · · · · · · · · · · · · · · ·	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770		(3)	(2)	(3)	(3)	(3)	(3)	(4)	(4)	(41)	(5)	39	(4)	(37)
27	775	Miscellaneous Expense	103	128	119	112	116	127	154	145	1,351	204	(1,258)	143	1,444
28		TOTAL WATER OF A MENOPHOLOGIC	4.004	0.006	0.400	0.007	0.470	0.440	2,409	2,761	8,090	2,384	(4,001)	2,151	27,565
29		TOTAL WATER O & M EXPENSES	1,931	2,691	2,182	2,387	2,470	2,110	2,409	2,/01	0,090	4,364	(1001)	2,101	£1,000

Detail of Operation & Maintenance Expenses By Month - Sewer **Direct Expenses by Month**

Florida Public Service Commission

Schedule: B-6 Page:

3 of 5 Preparer: S Szczygieł

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Explanation: Provide a schedule of Direct O & M expenses by primary account for each month of the Test Year.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	630	446	582	699	716	530	582	758	578	641	779	526	7,466
2	703		(0)	(0)	0	(0)	(0)	(0)	0	0	(0)	Ď	0	(0)	,,
3	704		0	0	(0)	0	(0)	(0)	0	0	ò	ō	(0)	(0,	(0)
4	710	Purchased Sewage Treatment	0	0	0	0	Ö	Ö	0	0	Ō	ō	0	ň	0
5	711	Sludge Removal Expense	0	288	288	288	288	288	288	Ö	ō	Õ	338	ñ	2,063
6	715	Purchased Power	190	197	195	185	193	171	192	193	178	191	305	196	2,387
7	716		0	0	0	0	0	0	0	0	0	0	0	.00	_,00,
8	718	Chemicals	56	117	59	31	142	81	93	83	137	67	199	96	1,161
9	720	Materials & Supplies	0	0	0	0	0	0	0	0	0	n.	n	n	,,n
10	731	Contractual Services - Engineering	1	1	1	1	1	1	1	1	ō	ñ	ñ	ŏ	10
11	732	Contractual Services - Accounting	0	0	0	(24)	0	0	Ó	(0)	(0)	ň	(n)	(0)	(24)
12		Contractual Services - Legal	0	0	0	o o	0	0	Ŏ	o o	0	ŏ	(O,	(0,	(24)
13	734	Contractual Services - Mgmt. Fees	(0)	0	0	0	(0)	0	(0)	0	(0)	ō	(0)	(0)	(0)
14	735	Contractual Services - Testing	132	118	118	132	118	0	118	132	109	96	94	188	1.354
15		Contractual Services - Other	89	681	89	179	89	89	89	589	89	89	89	161	2,321
16	741	Rental of Building/Real Prop.	0	0	0	0	. 0	Ō	0	0	Ô	n	ñ	101	4,04,1 N
17	742	Rental of Equipment	0	0	0	Ō	0	Ō	ō	ō	ñ	ñ	ŏ	n	Ö
18	750	Transportation Expenses	0	(0)	(0)	(0)	(0)	(0)	(0)	ŏ	(0)	ñ	ñ	(0)	(0)
19	756	Insurance - Vehicle	0	`o´	ò	Õ	o'	o´	0	ŏ	0	ñ	ŏ	(0)	(0)
20	757	Insurance - General Liability	(0)	(0)	(0)	(0)	(0)	(0)	(0)	ŏ	(0)	Õ	ñ	(0)	(0)
21	758	Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(a)	(0)	(0)	(0)	(0)	(0)
22	759	Insurance - Other	Ó	o	Ò	ò	O	Ö	o o	0	, o	, (o,	(0)	(0)	(0)
23	760	Advertising Expense	0	Ó	0	0	0	ō	Ō	ō	Ô	ň	0	0	Ď
24	766	Reg. Comm. Exp Rate Case Amort.	0	Ó	Ō	Ö	Ō	Ō	ō	ŏ	ő	ñ	ñ	0	0
25	767	Reg. Comm. Exp Other	0	Ō	Ō	Õ	ō	ō	ō	ŏ	ñ	ñ	Ô	0	0
26	770	Bad Debt Expense	ő	Ō	ō	ō	Ö	õ	õ	ñ	ñ	0	0	0	Ů
27		Miscellaneous Expense	18	49	18	18	18	20	24	20	20	29	0	20	256
28															
29		TOTAL WATER O & M EXPENSES	1,117	1,897	1,350	1,509	1,565	1,180	1,386	1,776	1,111	1,113	1,804	1,187	16,994

Detail of Operation & Maintenance Expenses By Month - Sewer Intercompany Expenses

Florida Public Service Commission

Morningview Docket No. 080121-WS Schedule: B-6 Page: 4 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczyglel

Historical [X] Projected []

Explanation: Provide a schedule of Allocated & Accrued Intercompany O & M expenses by primary account for each month of the Test Year.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703		5	6	(56)	5	5	10	6	5	8	8	5	6	13
3	704	Employee Pensions & Benefits	231	236	222	236	226	217	219	221	203	225	221	222	2,679
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
10	731	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
11		Contractual Services - Accounting	10	9	9	(5)	5	5	5	5	(3)	5	5	(38)	12
12		Contractual Services - Legal	O	O	0	0	0	0	0	0	0	0	Đ	0	0
13		Contractual Services - Mgmt. Fees	53	53	63	84	81	75	54	33	98	59	74	63	791
14		Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Contractual Services - Other	33	29	27	31	33	28	31	32	34	34	36	35	382
16		Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
17		Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	.0
18	750	· · · · · · · · · · · · · · · · · · ·	42	46	47	44	51	46	43	54	44	54	50	45	567
19	756		3	3	3	3	3	3	3	3	3	3	3	3	37
20	757	Insurance - General Liability	12	12	12	12	12	12	12	12	12	12	12	12	149
21		Insurance - Workman's Comp.	2	2	2	2	2	2	2	2	2	2	2	2	22
22	759		4	4	4	4	4	4	4	4	4	4	4	4	49
23	760		0	0	0	0	0	0	0	0	0	0	0	0	0
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27	775	Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
28 29		TOTAL WATER O & M EXPENSES	395	400	333	417	423	403	380	372	405	406	413	356	4,702

Detail of Operation & Maintenance Expenses By Month - Sewer Intracompany Expenses

Florida Public Service Commission

Schedule: B-6 Page: 5 of 5

Page: 5 of 5 Preparer: S Szczyglei

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Explanation: Provide a schedule of Allocated Intracompany O & M expenses by primary account for each month of the Test Year.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line			2007											2007	Total	Alfocation
No.		Account No. and Name	<u>Jan</u>	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	Rate
1	701	Salaries & Wages - Employees	197	184	234	216	226	247	301	287	3,078	405	(2,912)	285	2,749	46.83%
2	703		36	34	43	40	41	45	55	53	564	74	(534)	52	504	8.59%
3	704		(7)	(6)	(8)	(7)	(8)	(8)	(10)	(10)	(106)	(14)	100	(10)	(94)	-1.61%
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
5	711	Sludge Removal Expense	0	0	0	0	0	0	0	٥	0	0	0	0	0	0.00%
6	715	Purchased Power	3	3	4	3	3	4	5	4	47	6	(45)	4	42	0.72%
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
8	718	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
9	720	Materials & Supplies	5	4	6	5	5	6	7	7	75	10	(71)	7	67	1.14%
10	731	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
11	732	Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	(0)	1	(0)	(1)	
12		Contractual Services - Legal	10	9	12	11	11	12	15	14	153	20	(145)	14	137	2.33%
13	734	Contractual Services - Mgmt. Fees	D	Ō	0	0	0	0	0	0	3	0	(2)	0	2	0.04%
14	735	Contractual Services - Testing	0	0	0	0	0	0	1	1	6	1	(5)	1	5	0.09%
15	736	Contractual Services - Other	63	59	75	69	72	79	97	92	987	130	(934)	91	882	15.02%
16	741	Rental of Building/Real Prop.	42	39	49	46	48	52	64	61	650	85	(615)	60	580	9.89%
17	742	Rental of Equipment	3	3	4	4	4	4	5	5	50	7	(47)	5	45	0.76%
18	750	Transportation Expenses	(14)	(14)	(17)	(16)	(17)	(18)	(22)	(21)	(225)	(30)	213	(21)	(201)	
19	756	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	o o	(0)	0	` o´	0.00%
20	757		0	0	0	0	0	0	0	0	1	0	(0)	Ö	0	0.01%
21	758	Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	Ó	0	0.00%
22	759	Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	ō	0	0.00%
23	760	Advertising Expense	0	0	0	0	Q	Q	Q	٥	3	0	(3)	O	3	0.05%
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	Ò	0	0	0.00%
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	Ō	0.00%
26	770	Bad Debt Expense	(3)	(2)	(3)	(3)	(3)	(3)	(4)	(4)	(41)	(5)	39	(4)	(37)	-0.63%
27	775	Miscellaneous Expense	85	80	101	93	98	107	130	124	1,330	175	(1,258)	123	1.188	20.24%
28		,	• •							_	•		, .,,		.,	20.27/0
29		TOTAL WATER O & M EXPENSES	420	394	500	462	482	527	643	614	6,573	865	(6,218)	608	5,869	100.00%
		775863 Service & Sundry input to be allocated to lines 1-27	420	394	500	462	482	527	643	614	6,573	865	(6,218)	608	5,869	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

B-7

Page: Preparer: 1 of 1 S Szczygiel

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

	11 1000 100	(1)	(2) Historical	(3) Test Year	(4)	(5)
Line	Acct		Year	Adjusted		
No.	No.	Account Name	2002	2007	Difference	% Difference
1	601	Salaries & Wages - Employees	5,106	4,380	(726)	-14.23%
2	603	Salaries & Wages - Officers, Exec.	0	180	180	-
3	604	Employee Pensions & Benefits	962	1,601	639	66.38%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	475	586	111	23.31%
6	616	Fuel for Power Production	0	22	22	-
7	618	Chemicals	590	1,938	1,348	228.39%
8	620	Materials & Supplies	1,459	484	(975)	-66.83%
9	631	Contractual Services - Engineering	5	11	6	122.40%
10	632	Contractual Services - Accounting	17	32	15	88.08%
11	633	Contractual Services - Legal	97	54	(43)	-44.16%
12	634	Contractual Services - Mgmt. Fees	0	850	850	-
13	635	Contractual Services - Testing	1,207	1,797	590	48.92%
14	636	Contractual Services - Other	301	2,511	2,210	734.24%
15	641	Rental of Building/Real Prop.	33	192	159	482.31%
16	642	Rental of Equipment	2	15	13	637.31%
17	650	Transportation Expenses	632	532	(100)	-15.75%
18	656	Insurance - Vehicle	0	40	40	•
19	657	Insurance - General Liability	119	158	39	32.51%
20	658	Insurance - Workman's Comp.	82	24	(58)	-71.17%
21	659	Insurance - Other	0	52	52	-
22	660	Advertising Expense	5	1	(4)	-80.91%
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	•
24	667	Reg. Comm. Exp Other	35	0	(35)	-100.00%
25	670	Bad Debt Expense	90	(12)	(102)	-113.62%
26	675	Miscellaneous Expense	2,128	3,248	1,120	52.62%
27	TOTAL	WATER O & M EXPENSES	13,345	18,695	5,350	40.09%
28		Total Customers (EOY)	35.0	46.5	11.5	32.86%
29		Consumer Price Index - U				11.38%
30		Growth Plus Inflation				47.98%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7 Supl Page: 1 of 1

Preparer: S Szczygiel

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

	(1)	(2)	(3)	
₋ine No.	Acct No.	Account Name	Explanation	
NO.	INO.	Account Name	Explanation	
1	601	Salaries & Wages - Employees		
2	603	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities	
3	604	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities	
4	610	Purchased Water		
5	615	Purchased Power		
6	616	Fuel for Power Production	Portable auxillary power	
7	618	Chemicals	Change in chemical type	
8	620	Materials & Supplies		
9	631	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities	
10	632	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities	
11	633	Contractual Services - Legal		
12	634	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities	
13	635	Contractual Services - Testing	Testing per EPA requirements	
14	636	Contractual Services - Other	Prior owner did not allocate all admin costs to entities	
15	641	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities	
16	642	Rental of Equipment	Prior owner did not allocate all admin costs to entities	
17	650	Transportation Expenses		
18	656	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities	
19	657	Insurance - General Liability		
20	658	Insurance - Workman's Comp.		
21	659	Insurance - Other	Prior owner did not allocate all admin costs to entities	
22	660	Advertising Expense		
23	666	Reg. Comm. Exp Rate Case Amort.		
24	667	Reg. Comm. Exp Other		
25	670	Bad Debt Expense		
26	675	Miscellaneous Expense	Prior owner did not allocate all admin costs to entities	

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Morningview
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: Page: B-8 1 of 1

Preparer:

S Szczygieł

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

No. Account Name 2002 2007 Difference % I 1 701 Salaries & Wages - Employees 7,830 10,284 2,454 2 703 Salaries & Wages - Officers, Exec. 0 517 517 3 704 Employee Pensions & Benefits 1,514 2,585 1,071 4 710 Purchased Sewage Treatment 0 0 0 5 711 Sludge Removal Expense 600 2,063 1,463 6 715 Purchased Power 2,019 2,429 410 7 716 Fuel for Power Production 0 0 0 8 718 Chemicals 668 1,161 493 9 720 Materials & Supplies 315 67 (248) 10 731 Contractual Services - Engineering 5 10 5 11 732 Contractual Services - Mount, Fees 0 805 805 11 732 <td< th=""><th></th><th>(3) Test Year</th><th>(2) Historical</th><th>(1)</th><th></th><th></th></td<>		(3) Test Year	(2) Historical	(1)		
1 701 Salaries & Wages - Employees 7,830 10,284 2,454 2 703 Salaries & Wages - Officers, Exec. 0 517 517 3 704 Employee Pensions & Benefits 1,514 2,585 1,071 4 710 Purchased Sewage Treatment 0 0 0 5 711 Sludge Removal Expense 600 2,063 1,463 6 715 Purchased Power 2,019 2,429 410 7 716 Fuel for Power Production 0 0 0 0 8 718 Chemicals 668 1,161 493 9 9 720 Materials & Supplies 315 67 (248) 10 731 Contractual Services - Engineering 5 10 5 11 732 Contractual Services - Accounting 17 29 12 12 733 Contractual Services - Legal 97 145 48	n	Adjusted	Year			Line
2 703 Salaries & Wages - Officers, Exec. 0 517 517 3 704 Employee Pensions & Benefits 1,514 2,585 1,071 4 710 Purchased Sewage Treatment 0 0 0 0 5 711 Sludge Removal Expense 600 2,063 1,463 6 715 Purchased Power 2,019 2,429 410 7 716 Fuel for Power Production 0 0 0 8 718 Chemicals 668 1,161 493 9 720 Materials & Supplies 315 67 (248) 10 731 Contractual Services - Engineering 5 10 5 11 732 Contractual Services - Accounting 17 29 12 12 733 Contractual Services - Mgmt. Fees 0 805 805 14 735 Contractual Services - Mgmt. Fees 0 805 805 14 735 Contractual Services - Testing 1,827 1,358 (469)						
Total Customers Total Cust			•			
4 710 Purchased Sewage Treatment 0 0 0 5 711 Sludge Removal Expense 600 2,063 1,463 6 715 Purchased Power 2,019 2,429 410 7 716 Fuel for Power Production 0 0 0 8 718 Chemicals 668 1,161 493 9 720 Materials & Supplies 315 67 (248) 10 731 Contractual Services - Engineering 5 10 5 11 732 Contractual Services - Accounting 17 29 12 12 733 Contractual Services - Mgmt. Fees 0 805 805 14 735 Contractual Services - Mgmt. Fees 0 805 805 14 735 Contractual Services - Other 99 3,620 3,521 16 741 Rental of Building/Real Prop. 33 580 547 17 742						
5 711 Sludge Removal Expense 600 2,063 1,463 6 715 Purchased Power 2,019 2,429 410 7 716 Fuel for Power Production 0 0 0 8 718 Chemicals 668 1,161 493 9 720 Materials & Supplies 315 67 (248) 10 731 Contractual Services - Engineering 5 10 5 11 732 Contractual Services - Accounting 17 29 12 12 733 Contractual Services - Accounting 17 29 12 12 733 Contractual Services - Mgmt. Fees 0 805 805 14 735 Contractual Services - Testing 1,827 1,358 (469) 15 736 Contractual Services - Other 99 3,620 3,521 16 741 Rental of Building/Real Prop. 33 580 547 17 742 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
6 715 Purchased Power 2,019 2,429 410 7 716 Fuel for Power Production 0 0 0 8 718 Chemicals 668 1,161 493 9 720 Materials & Supplies 315 67 (248) 10 731 Contractual Services - Engineering 5 10 5 11 732 Contractual Services - Accounting 17 29 12 12 733 Contractual Services - Mgmt. Fees 0 805 805 14 735 Contractual Services - Testing 1,827 1,358 (469) 15 736 Contractual Services - Testing 1,827 1,358 (469) 15 736 Contractual Services - Other 99 3,620 3,521 16 741 Rental of Equipment 2 45 43 17 742 Rental of Equipment 2 45 43 18 750 T		-				
7 716 Fuel for Power Production 0 0 0 8 718 Chemicals 668 1,161 493 9 720 Materials & Supplies 315 67 (248) 10 731 Contractual Services - Engineering 5 10 5 11 732 Contractual Services - Accounting 17 29 12 12 733 Contractual Services - Legal 97 145 48 13 734 Contractual Services - Mgmt. Fees 0 805 805 14 735 Contractual Services - Other 9 3,620 3,521 15 736 Contractual Services - Other 99 3,620 3,521 16 741 Rental of Equipment 2 45 43 17 742 Rental of Equipment 2 45 43 18 750 Transportation Expenses 625 365 (260) 19 756 Insurance		•		÷ .		
8 718 Chemicals 668 1,161 493 9 720 Materials & Supplies 315 67 (248) 10 731 Contractual Services - Engineering 5 10 5 11 732 Contractual Services - Accounting 17 29 12 12 733 Contractual Services - Legal 97 145 48 13 734 Contractual Services - Mgmt. Fees 0 805 805 14 735 Contractual Services - Testing 1,827 1,358 (469) 15 736 Contractual Services - Other 99 3,620 3,521 16 741 Rental of Building/Real Prop. 33 580 547 17 742 Rental of Equipment 2 45 43 18 750 Transportation Expenses 625 365 (260) 19 756 Insurance - Vehicle 0 38 38 20 757 Insurance - General Liability 119 149 30 21 758 Insurance - Other 0 49 49 23 760 Advertising Expense 5 3 (2) 24 766 Reg. Comm. Exp Rate Case Amort. 0 0 0 25 767 Reg. Comm. Exp Other 35 <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td>		•				
9 720 Materials & Supplies 315 67 (248) 10 731 Contractual Services - Engineering 5 10 5 11 732 Contractual Services - Accounting 17 29 12 12 733 Contractual Services - Legal 97 145 48 13 734 Contractual Services - Mgmt. Fees 0 805 805 14 735 Contractual Services - Mgmt. Fees 0 805 805 14 735 Contractual Services - Testing 1,827 1,358 (469) 15 736 Contractual Services - Testing 1,827 1,358 (469) 15 736 Contractual Services - Testing 1,827 1,358 (469) 15 736 Contractual Services - Testing 1,827 1,358 (469) 15 736 Contractual Services - Testing 1,827 1,358 (469) 15 741 Rental of Equipment 2 45 43 17 742 Rental of Equipment 2 45 <t< td=""><td></td><td>·-</td><td></td><td></td><td></td><td></td></t<>		·-				
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12 733 Contractual Services - Legal 97 145 48 13 734 Contractual Services - Mgmt. Fees 0 805 805 14 735 Contractual Services - Testing 1,827 1,358 (469) 15 736 Contractual Services - Other 99 3,620 3,521 16 741 Rental of Building/Real Prop. 33 580 547 17 742 Rental of Equipment 2 45 43 18 750 Transportation Expenses 625 365 (260) 19 756 Insurance - Vehicle 0 38 38 20 757 Insurance - General Liability 119 149 30 21 758 Insurance - Workman's Comp. 121 22 (99) 22 759 Insurance - Other 0 49 49 23 760 Advertising Expense 5 3 (2) 24 766 Reg. Comm. Exp Other 35 0 (35) 26 770						
13 734 Contractual Services - Mgmt. Fees 0 805 805 14 735 Contractual Services - Testing 1,827 1,358 (469) 15 736 Contractual Services - Other 99 3,620 3,521 16 741 Rental of Building/Real Prop. 33 580 547 17 742 Rental of Equipment 2 45 43 18 750 Transportation Expenses 625 365 (260) 19 756 Insurance - Vehicle 0 38 38 20 757 Insurance - General Liability 119 149 30 21 758 Insurance - Workman's Comp. 121 22 (99) 22 759 Insurance - Other 0 49 49 23 760 Advertising Expense 5 3 (2) 24 766 Reg. Comm. Exp Rate Case Amort. 0 0 0 25 767 Reg. Comm. Exp Other 35 0 (37) (127) 27 </td <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td>				-		
14 735 Contractual Services - Testing 1,827 1,358 (469) 15 736 Contractual Services - Other 99 3,620 3,521 16 741 Rental of Building/Real Prop. 33 580 547 17 742 Rental of Equipment 2 45 43 18 750 Transportation Expenses 625 365 (260) 19 756 Insurance - Vehicle 0 38 38 20 757 Insurance - General Liability 119 149 30 21 758 Insurance - Workman's Comp. 121 22 (99) 22 759 Insurance - Other 0 49 49 23 760 Advertising Expense 5 3 (2) 24 766 Reg. Comm. Exp Rate Case Amort. 0 0 0 25 767 Reg. Comm. Exp Other 35 0 (35) 26 770 Bad Debt Expense 90 (37) (127) 27 775 M				•		
15 736 Contractual Services - Other 99 3,620 3,521 16 741 Rental of Building/Real Prop. 33 580 547 17 742 Rental of Equipment 2 45 43 18 750 Transportation Expenses 625 365 (260) 19 756 Insurance - Vehicle 0 38 38 20 757 Insurance - General Liability 119 149 30 21 758 Insurance - Workman's Comp. 121 22 (99) 22 759 Insurance - Other 0 49 49 23 760 Advertising Expense 5 3 (2) 24 766 Reg. Comm. Exp Rate Case Amort. 0 0 0 25 767 Reg. Comm. Exp Other 35 0 (35) 26 770 Bad Debt Expense 90 (37) (127) 27 775 Miscellaneous Expense 17,490 23,991 6,501 29 Total Customers (E		1,358	1,827		735	
16 741 Rental of Building/Real Prop. 33 580 547 17 742 Rental of Equipment 2 45 43 18 750 Transportation Expenses 625 365 (260) 19 756 Insurance - Vehicle 0 38 38 20 757 Insurance - General Liability 119 149 30 21 758 Insurance - Workman's Comp. 121 22 (99) 22 759 Insurance - Other 0 49 49 23 760 Advertising Expense 5 3 (2) 24 766 Reg. Comm. Exp Rate Case Amort. 0 0 0 25 767 Reg. Comm. Exp Other 35 0 (35) 26 770 Bad Debt Expense 90 (37) (127) 27 775 Miscellaneous Expense 1,469 (2,297) (3,766) 28 TOTAL SEWER O & M EXPENSES 17,490 23,991 6,501 29 Total Customers (EOY) 34.0				<u> </u>		15
17 742 Rental of Equipment 2 45 43 18 750 Transportation Expenses 625 365 (260) 19 756 Insurance - Vehicle 0 38 38 20 757 Insurance - General Liability 119 149 30 21 758 Insurance - Workman's Comp. 121 22 (99) 22 759 Insurance - Other 0 49 49 23 760 Advertising Expense 5 3 (2) 24 766 Reg. Comm. Exp Rate Case Amort. 0 0 0 25 767 Reg. Comm. Exp Other 35 0 (35) 26 770 Bad Debt Expense 90 (37) (127) 27 775 Miscellaneous Expense 1,469 (2,297) (3,766) 28 TOTAL SEWER O & M EXPENSES 17,490 23,991 6,501 29 Total Customers (EOY) 34.0 44.5 10.5 30 Consumer Price Index - U			33	11 Rental of Building/Real Prop.	741	16
18 750 Transportation Expenses 625 365 (260) 19 756 Insurance - Vehicle 0 38 38 20 757 Insurance - General Liability 119 149 30 21 758 Insurance - Workman's Comp. 121 22 (99) 22 759 Insurance - Other 0 49 49 23 760 Advertising Expense 5 3 (2) 24 766 Reg. Comm. Exp Rate Case Amort. 0 0 0 25 767 Reg. Comm. Exp Other 35 0 (35) 26 770 Bad Debt Expense 90 (37) (127) 27 775 Miscellaneous Expense 1,469 (2,297) (3,766) 28 TOTAL SEWER O & M EXPENSES 17,490 23,991 6,501 29 Total Customers (EOY) 34.0 44.5 10.5 30 Consumer Price Index - U 34.0 44.5 10.5		45	2		742	17
19 756 Insurance - Vehicle 0 38 38 20 757 Insurance - General Liability 119 149 30 21 758 Insurance - Workman's Comp. 121 22 (99) 22 759 Insurance - Other 0 49 49 23 760 Advertising Expense 5 3 (2) 24 766 Reg. Comm. Exp Rate Case Amort. 0 0 0 25 767 Reg. Comm. Exp Other 35 0 (35) 26 770 Bad Debt Expense 90 (37) (127) 27 775 Miscellaneous Expense 1,469 (2,297) (3,766) 28 TOTAL SEWER O & M EXPENSES 17,490 23,991 6,501 29 Total Customers (EOY) 34.0 44.5 10.5 30 Consumer Price Index - U		365	625		750	18
21 758 Insurance - Workman's Comp. 121 22 (99) 22 759 Insurance - Other 0 49 49 23 760 Advertising Expense 5 3 (2) 24 766 Reg. Comm. Exp Rate Case Amort. 0 0 0 25 767 Reg. Comm. Exp Other 35 0 (35) 26 770 Bad Debt Expense 90 (37) (127) 27 775 Miscellaneous Expense 1,469 (2,297) (3,766) 28 TOTAL SEWER O & M EXPENSES 17,490 23,991 6,501 29 Total Customers (EOY) 34.0 44.5 10.5 30 Consumer Price Index - U		38	0	66 Insurance - Vehicle	756	19
21 758 Insurance - Workman's Comp. 121 22 (99) 22 759 Insurance - Other 0 49 49 23 760 Advertising Expense 5 3 (2) 24 766 Reg. Comm. Exp Rate Case Amort. 0 0 0 25 767 Reg. Comm. Exp Other 35 0 (35) 26 770 Bad Debt Expense 90 (37) (127) 27 775 Miscellaneous Expense 1,469 (2,297) (3,766) 28 TOTAL SEWER O & M EXPENSES 17,490 23,991 6,501 29 Total Customers (EOY) 34.0 44.5 10.5 30 Consumer Price Index - U		149	119	7 Insurance - General Liability	757	20
22 759 Insurance - Other 0 49 49 23 760 Advertising Expense 5 3 (2) 24 766 Reg. Comm. Exp Rate Case Amort. 0 0 0 25 767 Reg. Comm. Exp Other 35 0 (35) 26 770 Bad Debt Expense 90 (37) (127) 27 775 Miscellaneous Expense 1,469 (2,297) (3,766) 28 TOTAL SEWER O & M EXPENSES 17,490 23,991 6,501 29 Total Customers (EOY) 34.0 44.5 10.5 30 Consumer Price Index - U		22	121		758	21
24 766 Reg. Comm. Exp Rate Case Amort. 0 0 0 25 767 Reg. Comm. Exp Other 35 0 (35) 26 770 Bad Debt Expense 90 (37) (127) 27 775 Miscellaneous Expense 1,469 (2,297) (3,766) 28 TOTAL SEWER O & M EXPENSES 17,490 23,991 6,501 29 Total Customers (EOY) 34.0 44.5 10.5 30 Consumer Price Index - U		49	0		759	22
24 766 Reg. Comm. Exp Rate Case Amort. 0 0 0 25 767 Reg. Comm. Exp Other 35 0 (35) 26 770 Bad Debt Expense 90 (37) (127) 27 775 Miscellaneous Expense 1,469 (2,297) (3,766) 28 TOTAL SEWER O & M EXPENSES 17,490 23,991 6,501 29 Total Customers (EOY) 34.0 44.5 10.5 30 Consumer Price Index - U		3	5	30 Advertising Expense	760	23
26 770 Bad Debt Expense 90 (37) (127) 27 775 Miscellaneous Expense 1,469 (2,297) (3,766) 28 TOTAL SEWER O & M EXPENSES 17,490 23,991 6,501 29 Total Customers (EOY) 34.0 44.5 10.5 30 Consumer Price Index - U		0	0	66 Reg. Comm. Exp Rate Case Amort.	766	24
27 775 Miscellaneous Expense 1,469 (2,297) (3,766) 28 TOTAL SEWER O & M EXPENSES 17,490 23,991 6,501 29 Total Customers (EOY) 34.0 44.5 10.5 30 Consumer Price Index - U		0	35	37 Reg. Comm. Exp Other	767	25
28 TOTAL SEWER O & M EXPENSES 17,490 23,991 6,501 29 Total Customers (EOY) 34.0 44.5 10.5 30 Consumer Price Index - U		(37)	90	70 Bad Debt Expense	770	26
29 Total Customers (EOY) 34.0 44.5 10.5 30 Consumer Price Index - U		(2,297)	1,469	'5 Miscellaneous Expense	775	27
30 Consumer Price Index - U		23,991	17,490	FAL SEWER O & M EXPENSES	OTAL	28
		44.5	34.0			
31 Growth Plus Inflation						
31 Glowal Flus lilliation				Growth Plus Inflation		31

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-8 Supl Page: 1 of 1 Preparer: S Szczygiel

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

	(1)	(2)	(3)	
ine	Acct			
No.	No.	Account Name	Explanation	
1	701	Salaries & Wages - Employees		
2	703	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities	
3	704	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities	
4	710	Purchased Sewage Treatment		
5	711	Sludge Removal Expense	Improved maintenance	
6	715	Purchased Power		
7	716	Fuel for Power Production		
8	718	Chemicals	Change in chemical type	
9	720	Materials & Supplies		
10	731	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities	
11	732	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities	
12	733	Contractual Services - Legal		
13	734	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities	
14	735	Contractual Services - Testing		
15	736	Contractual Services - Other	Prior owner did not allocate all admin costs to entities	
16	741	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities	
17	742	Rental of Equipment	Prior owner did not allocate all admin costs to entities	
18	750	Transportation Expenses		
19	756	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities	
20	757	Insurance - General Liability		
21	758	Insurance - Workman's Comp.		
22	759	Insurance - Other	Prior owner did not allocate all admin costs to entities	
23	760	Advertising Expense		
24	766	Reg. Comm. Exp Rate Case Amort.		
25	767	Reg. Comm. Exp Other		
26	770	Bad Debt Expense		
27	775	Miscellaneous Expense		

Contractual Services

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

B-9

Page:

1 of 1

Preparer:

S Szczygiel

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

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

Analysis of Rate Case Expense

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page:

B-10

Preparer: S Szczygiel

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

Line		(2) Counsel, Consultant	(3) Hourly	(4) Total Est of	(5) Type of Service	(6) Comments	(7) Hours
No.	Vendor Name	or Witness	Rate	Firm's Charges	Rendered		
1	Legal						
2		Rutledge, Ecenia, Purnell & Hoffman	300.00	275,000	Legal		917
3	Sub-Total Legal	· · · · · · · · · · · · · · · · · · ·		275,000	•		
4	_				-		
5	Consulting & Other Expe	rts					
6		Timothy P. Ward, CPA	95.00	165,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,737
7		Ronald J. Pasceri	80.00	150,000	Consulting	Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	1,875
8	Guastella & Assoc.		195.00	120,000	Consulting	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs, & Conferences.	615
9	AUS Consultants		175.00	164,000	Consulting	Billing Analyses	937
10		Robert Griffin	125.00	80,000		Witness on Rate Base	640
11	DTF Solutions, Inc.	Daniel Franceski	80.00	30,000	Consulting	MFR and other programming development and support for mechanized programs	375
12 13	Sub-Total Consulting			709,000	-	, ,	
14	Agua Services Employee	s Time					
15	Aqua Services, Inc.	Daubert, J.R.	47.00	45,000	Accounting		957
16	Aqua Services, Inc.	Devine, Brian	40.00	30,000	Accounting		750
17	Aqua Services, Inc.	Drager, Rick	52.00	45,000	Accounting		865
18	Aqua Services, Inc.	Guth, Nance	36.58	5,000	Accounting		137
19	Aqua Services, Inc.	Shank, David	72.00	5,000	Accounting		69
20	Aqua Services, Inc.	Joyce, Kirn	78.00		Legal		769
21	Sub-Total Aqua Employe	es		190,000	-		
22							
23	<u>Other</u>						
24	Travel, Lodging & Meals			25,000			
25	System Maps			40,000			
26	PSC Pre-Audit			10,000			
27							
28	FL PSC	FL PSC			Filing Fee		
29	Printer			75,000	Printing, mailing, copies		
30	Notice Requirement			3,400	Newspaper Notices	17 County Notices placed 2 times.	
31	Customer Notices - Print	ing		3,000	Customer Notification	Notices send twice (1 per hearing)	
32	Customer Notices - Posta	age & Mailing		20,700	Customer Notification	Notices send twice (1 per hearing)	
33	Other			3,900	_		
34	Sub-Total Other			190,000	-		
35	Total			1,364,000	_		
36	Estimate Through PAA [or Commission Hearing [X]		-	-		

		(A)	(B)	(C)	(D)	(E)
			Wat		Sewer	
a	Amortization of Rate Case Expense:			Allocated		Allocated
b		Total	Allocation %	Amount	Allocation %	Amount
c		*****				
ď	Prior Unamortized Rate Case Expense	0	0.152%	0	0.14	4% 0]
	Subtotal Prior Cases	ā		0		0
f			-			
Ġ	Current rate Case Expense	1,364,000	0.152%	2,074	0.14	4% 1,965
h	Caron rate Case Expense	1,004,000	0.10270	2,014	5.1.7	1,000
- ''	Total Projected Rate Case Expense	1,364,000	-	2,074		1,965
!	rotal Projected Kate Case Expense	1,364,000	-	2,074		1,300
J						
K	Amortization Period in Years:	4	-			
1	Annual Amortization	341,000	_	519		491
m						
	Adams of all and all and an analysis of the an					

n Method of Allocation Between Systems:

(Provide Calculation)

Note: Allocation is by # of customers of the systems in this rate case filing.

Analysis of Major Maintenance Projects

Florida Public Service Commission

Morningview
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: Page: Preparer: B-11 1 of 1 S Szczygiel

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

	(1)	(2)	(3)	(4)
Line		• •	Total	How often
No.		Description	Cost	to Repeat
1	WATER:			
2	None			
3				
4				
5				
6				
7				
8				
9				
10	TOTAL WATER PROJECTS		0	
11				
12	SEWER:			
13	None			
14				
15				
16				
17				
18				
19				
20	TOTAL SEWER PROJECTS			

Allocation of Expenses Intercompany Expenses Per Books Morningview Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Historical [X] Projected []

Florida Public Service Commission

Schedule: B-12 Page:

1 of 2

Preparer: S Szczygiel

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

(1) Line	(2 Acct	?) No.	(3)	(4)	(5) Allocation Pe	(6) ercentage	(7) es	(8) Allocation	(9)	(10) Amounts All	(11) ocated	(12)	(13) Gross
No.	Water	Sewer	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total	Amounts
1	601	701	Salaries & Wages - Employees						0	0		0	
2	603	703	Salaries & Wages - Officers, Exec.	0.10%	0.09%		0.19%	#Custs	13	13		27	14,011
3	604	704	Employee Pensions & Benefits	0.26%	0.34%		0.60%	#Custs	2,079	2,679		4,759	797,833
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	
5	615	715	Purchased Power						0	0		0	
6	616	716	Fuel for Purchased Power						0	0		0	
7	618	718	Chemicals						0	0		0	
8	620	720	Materials & Supplies						0	0		0	
9	631	731	Contractual Services - Engineering						0	0		0	
10	632	732	Contractual Services - Accounting	0.11%	0.10%		0.20%	#Custs	13	12		25	12,175
11	633	733	Contractual Services - Legal						0	0		0	
12	634	734	Contractual Services - Mgmt. Fees	0.10%	0.10%		0.20%	#Custs	837	791		1,628	828,223
13	635	735	Contractual Services - Testing						0	0		0	
14	636	736	Contractual Services - Other	0.10%	0.10%		0.20%	#Custs	404	382		786	400,015
15	641	741	Rental of Building/Real Prop.						0	0		0	
16	642	742	Rental of Equipment						0	0		0	
17	650	750	Transportation Expenses	0.10%	0.10%		0.20%	#Custs	599	567		1,166	593,365
18	656	756	Insurance - Vehicle	0.10%	0.10%		0.20%	#Custs	40	37		77	39,196
19	657	757	Insurance - General Liability	0.10%	0.10%		0.20%	#Custs	158	149		306	155,967
20	658	758	Insurance - Workman's Comp.	0.10%	0.10%		0.20%	#Custs	24	22		46	23,380
21	659	759	Insurance - Other	0.10%	0.10%		0.20%	#Custs	52	49		101	51,436
22	660	760	Advertising Expense						0	0		0	
23	666	76 6	Reg. Comm. Exp Rate Case Amort						0	0		0	
24	667	767	Reg. Comm. Exp Rate Case Other						0	0		0	
25	670	770	Bad Debt Expense						0	0		0	
26	675	775	Miscellaneous Expense						0	0		0	

Allocation methodology is addressed in Appendix 1

Allocation of Expenses Intracompany Expenses Per Books Morningview Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: B-12 Page:

2 of 2

Preparer: S Szczygiel

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

(1) Line	(2 Acct		(3)	(4)	(5) Allocation P	(6) ercentage	(7)	(8) Allocation	(9)	(10) Amounts All	(11) ocated	(12)	(13) Gross
No.	Water		Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total	Amounts
1	601	701	Salaries & Wages - Employees	0.09%	0.27%		0.37%	#Custs	910	2,749		3,659	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.09%	0.27%		0.37%	#Custs	167	504		671	183,603
3	604	704	Employee Pensions & Benefits	0.09%	0.27%		0.37%	#Custs	(31)	(94))	(126)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						Ò	0		0	-
5	615	715	Purchased Power	0.09%	0.27%		0.37%	#Custs	14	42		56	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.09%	0.27%		0.37%	#Custs	22	67		89	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	0.09%	0.27%		0.37%	#Custs	(0)	(1))	(2)	(503)
11	633	733	Contractual Services - Legal	0.09%	0.27%		0.37%	#Custs	45	137		182	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.09%	0.27%		0.37%	#Custs	1	2		3	845
13	635	735	Contractual Services - Testing	0.09%	0.27%		0.37%	#Custs	2	5		7	1,820
14	636	736	Contractual Services - Other	0.09%	0.27%		0.37%	#Custs	292	882		1,174	321,204
15	641	741	Rental of Building/Real Prop.	0.09%	0.27%		0.37%	#Custs	192	580		772	211,386
16	642	742	Rental of Equipment	0.09%	0.27%		0.37%	#Custs	15	45		59	16,221
17	650	750	Transportation Expenses	0.09%	0.27%		0.37%	#Custs	(67)	(201))	(268)	(73,289)
18	656	756	Insurance - Vehicle	0.09%	0.27%		0.36%	#Custs	0	0		0	42
19	657	757	Insurance - General Liability	0.09%	0.27%		0.37%	#Custs	0	0		1	166
20	658	758	Insurance - Workman's Comp.	0.09%	0.27%		0.36%	#Custs	0	0		0	25
21	659	759	Insurance - Other	0.09%	0.27%		0.36%	#Custs	0	0		0	55
22	660	760	Advertising Expense	0.09%	0.27%		0.37%	#Custs	1	3		4	1,050
23	666	766	Reg. Comm. Exp Rate Case Amorl						0	0		0	-
24	667	767	Reg. Comm. Exp Rate Case Other						0	0		0	-
25	670	770	Bad Debt Expense	0.09%	0.27%		0.37%	#Custs	(12)	(37))	(49)	(13,483)
26	675	775	Miscellaneous Expense	0.09%	0.26%		0.34%	#Custs	393	1,188		1,581	458,407

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: Page: Preparer:

B-13 1 of 1 R Griffin

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

Inter-		-	(1)	Historical Test Year 2007				(6)	(7) Pro Forma Ad	(8) iustments
INTANGIBLE PLANT 2 301.1 Organization 0 0 0 100.00% 0 0 0 0 3 302.1 Franchises 8 0 0 100.00% 8 0 0 0 0 0 0 0 0 0	Line		-	2007				eful		
Intrinsignate PLANT	No.		Account No. and Name	Expense	Adjustments	Expense	%	Expense	•	
3 302.1 Franchises	1	INTANG	IBLE PLANT							
3 90.2.1 Franchises	2	301.1	Organization	0	0	0	100.00%	0	0	0
3 39.1 Other Plant & Misc. Equipment 0 0 0 100,00% 0 0 0 0 0 0 0 0 0	3	302.1	-	8	Ô	8	100.00%	8	ō	0
5 SOURCE OF SUPPLY & PUMPING PLANT 6 303.2 Land & Land Rights 0 0 0 100.00% 0 0 0 7 304.2 Structures & Improvements 0 0 0 100.00% 0 0 0 8 305.2 Collect, & Importations 0 0 0 100.00% 0 0 0 9 308.2 Lake, River & Other Intakes 0 0 0 100.00% 0 0 0 11 308.2 Infiltration Galleries & Turnels 0 0 0 100.00% 0 0 0 12 309.2 Supply Mains 0 0 0 0 100.00% 0 <td>4</td> <td>339.1</td> <td>Other Plant & Misc. Equipment</td> <td>0</td> <td></td> <td>0</td> <td>100.00%</td> <td>0</td> <td></td> <td></td>	4	339.1	Other Plant & Misc. Equipment	0		0	100.00%	0		
7 304.2 Structures & Improvements 0 0 0 0 100,00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5	SOURC							-	
8 305.2 Callect, & Impound Reservoirs 0 0 0 100,00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6	303.2	Land & Land Rights	0	0	0	100.00%	0	0	0
9 306.2 Lake, River & Other Intakes	7	304.2		0			100.00%			
9 306.2 Lake, River & Other Intakes 0 0 0 0 100.00% 0 0 0 0 0 1 300.00% 83 0 0 0 1 300.20 Mells & Springs 83 0 83 100.00% 83 0 0 0 1 1 309.2 Infiltration Galleries & Tunnels 0 0 0 1 00.00% 0 0 0 0 0 0 1 1 1 3 310.2 Prover Generation Equipment 0 0 0 0 1 100.00% 0 0 0 0 1 1 3 310.2 Pumping Equipment 0 0 0 0 1 100.00% 0 0 0 0 1 1 1 3 310.2 Pumping Equipment 0 0 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	8	305.2	•	Ö	_	_		Ö	-	
10 307.2 Wells & Springs	9	306.2	•	0	ō	Ō	100.00%	Ō	_	Ō
13 308.2 Infiltration Galleries & Tunnels 0	10	307.2	•	83	-	_		_	_	ō
23 039.2 Supply Mains	11				_				-	
13 310.2 Power Generation Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0	12			_		_		_	_	_
14 311.2 Pumping Equipment				_	-	_		-	_	_
15 339.2 Other Plant & Misc. Equipment 0					-	_		-	_	_
MATER TREATMENT PLANT 17 303.3 Land & Land Rights 0 0 0 0 100.00% 879 0 0 0 0 0 0 0 0 0				_	_	_		_	_	_
17 303.3 Land & Land Rights 0 0 0 100.00% 879 0 0 0 0 18 304.3 Structures & Improvements 879 0 879 100.00% 879 0 0 0 0 0 0 0 0 0				·	U	U	100.0070	Ū	J	•
18 304.3 Structures & Improvements 879 0 879 100.00% 879 0 0 0 0 0 0 0 0 0				0	۸	n	100 00%	٥	0	^
19 311.3 Pumping Equipment 321 0 321 100.00% 321 0 0 0 0 0 0 320.3 Water Treatment Equipment 51 (14) 37 100.00% 37 0 0 0 0 0 0 0 0 0			•	-	-	_		_	_	_
20 320.3 Water Treatment Equipment 51 (14) 37 100.00% 37 0 0 0 1 21 393.3 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•						_	_
21 339.3 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0	-				-					
TRANSMISSION & DISTRIBUTION PLANT 23 303.4 Land & Land Rights 0 0 0 100.00% 108 0 0 0 0 0 0 0 0 0				_					_	
23 303.4 Land & Land Rights 0 0 0 100.00% 0 0 0 0 24 304.4 Structures & Improvements 108 0 108 100.00% 108 0 0 0 2 311.4 Pumping Equipment 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				U	U	U	100.00%	U	U	U
24 304.4 Structures & Improvements 108 0 108 100.00% 108 0 0 0 0 0 0 0 0 0				0	0	0	100 00%	^	^	^
25 311.4 Pumping Equipment			•	_		_		-		
26 330.4 Distr. Reservoirs & Standpipes 1,554 90 1,644 100.00% 1,644 0 0 0 0 0 0 0 0 0			•							
27 331.4 Transm. & Distribution Mains 154 0 154 100.00% 154 0 0 0 0 0 0 333.4 Services 27 0 27 100.00% 27 0 0 0 0 0 0 0 0 0			,	-	_	_		_	-	
28 333.4 Services 27 0 27 100.00% 27 0 0 0 29 334.4 Meters & Meter Installations 116 0 116 100.00% 116 141 141 30 335.4 Hydrants 0 0 0 100.00% 0 0 0 335.4 Hydrants 0 0 0 0 100.00% 0 0 0 32 339.4 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 0 33 GENERAL PLANT 34 303.5 Land & Land Rights 0 0 0 100.00% 0 0 0 35 304.5 Structures & Improvements 0 6 6 6 100.00% 6 0 0 36 340.5 Office Furniture & Equipment 0 0 0 100.00% 0 0 0 37 340.51 Computer Equipment 0 324 324 100.00% 324 49 49 38 341.5 Transportation Equipment 0 0 0 100.00% 0 0 0 39 342.5 Stores Equipment 0 0 0 100.00% 0 0 0 39 342.5 Stores Equipment 0 0 0 100.00% 0 0 0 40 343.5 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 0 0 41 344.5 Laboratory Equipment 0 0 0 100.00% 0 0 0 41 344.5 Laboratory Equipment 0 0 0 100.00% 0 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 0 44 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 0 45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0 0 46 348.5 Other Tangible Plant 0 0 0 0 100.00% 0 0 0 47 TOTAL DEPRECIATION EXPENSE 3,301 407 3,708 100.00%						•			_	_
29 334.4 Meters & Meter Installations 116 0 116 100.00% 116 141 141 30 335.4 Hydrants 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					_				_	-
30 335.4 Hydrants 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				_	-				•	
31 336.4 Backflow Prevention 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					_	_				-
32 339.4 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•		_	-			-	
33 GENERAL PLANT 34 303.5 Land & Land Rights 0 0 0 100.00% 0 0 0 35 304.5 Structures & Improvements 0 6 6 100.00% 6 0 0 36 340.5 Office Furniture & Equipment 0 0 0 100.00% 0 0 0 37 340.51 Computer Equipment 0 0 324 324 100.00% 324 49 49 38 341.5 Transportation Equipment 0 0 0 100.00% 0 0 0 39 342.5 Stores Equipment 0 0 0 100.00% 0 0 0 40 343.5 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 0 0 41 344.5 Laboratory Equipment 0 0 0 100.00% 0 0 0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 0 44 347.5 Miscellaneous Equipment 1 0 0 1 100.00% 0 0 0 45 348.5 Other Tangible Plant 0 0 0 100.00% 1 0 0 46 TOTAL DEPRECIATION EXPENSE 3,301 407 3,708 100.00% 1 1								_	_	
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35 304.5 Structures & Improvements 0 6 6 6 100.00% 6 0 0 0 0 340.5 Office Furniture & Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				_	_	_		_	_	_
36 340.5 Office Furniture & Equipment 0 0 0 100.00% 0 0 0 0 0 37 340.51 Computer Equipment 0 324 324 100.00% 324 49 49 38 341.5 Transportation Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	_	_			_		
37 340.51 Computer Equipment 0 324 324 100.00% 324 49 49 38 341.5 Transportation Equipment 0 0 0 100.00% 0 0 0 39 342.5 Stores Equipment 0 0 0 100.00% 0 0 0 40 343.5 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 0 0 41 344.5 Laboratory Equipment 0 0 0 100.00% 0 0 0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 0 44 347.5 Miscellaneous Equipment 1 0 0 1 100.00% 0 0 0 45 348.5 Other Tangible Plant 0 0 0 100.00% 1 0 0 46 TOTAL DEPRECIATION EXPENSE 3,301 407 3,708 3,708 190 190 48 Composite U&U Rate Composite U&U Rate (LESS) AMORTIZATION OF CIAC (141) 127 (15) (15) 0 0					_				_	
38 341.5 Transportation Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				_	_	_		_	_	_
39 342.5 Stores Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0										
40 343.5 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 0 0 0 0 41 344.5 Laboratory Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			• • •	_				-	-	
41 344.5 Laboratory Equipment 0 0 0 100.00% 0 0 0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 0 44 347.5 Miscellaneous Equipment 1 0 1 100.00% 1 0 0 45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0 0 0 46 TOTAL DEPRECIATION EXPENSE 3,301 407 3,708 3,708 190 190 48 Composite U&U Rate 49 (LESS) AMORTIZATION OF CIAC (141) 127 (15) 0 0			• •	_		_			-	-
42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 0 44 347.5 Miscellaneous Equipment 1 0 1 100.00% 1 0 0 45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0 0 46 TOTAL DEPRECIATION EXPENSE 3,301 407 3,708 3,708 190 190 48 Composite U&U Rate 49 (LESS) AMORTIZATION OF CIAC (141) 127 (15) 0 0 50										
43 346.5 Communication Equipment 0 0 0 100.00% 0 0 0 0 0 44 347.5 Miscellaneous Equipment 1 0 1 100.00% 1 0 0 0 45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					0	_	100.00%		0	
44 347.5 Miscellaneous Equipment 1 0 1 100.00% 1 0 0 45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0 0 0 46 TOTAL DEPRECIATION EXPENSE 3,301 407 3,708 3,708 190 190 48 Composite U&U Rate 49 (LESS) AMORTIZATION OF CIAC (141) 127 (15) (15) 0 0 50			• • •	_	_	-		_	_	-
45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0										
46 47 TOTAL DEPRECIATION EXPENSE 3,301 407 3,708 3,708 190 190 48 Composite U&U Rate 100.00% 49 (LESS) AMORTIZATION OF CIAC (141) 127 (15) (15) 0 0			Miscellaneous Equipment	1	0	1	100.00%	1	0	0
47 TOTAL DEPRECIATION EXPENSE 3,301 407 3,708 3,708 190 190 48 Composite U&U Rate 100.00% 49 (LESS) AMORTIZATION OF CIAC (141) 127 (15) (15) 0 0 50		348.5	Other Tangible Plant	0	0	0	100.00%	0	0	0
48 Composite U&U Rate 100.00% 49 (LESS) AMORTIZATION OF CIAC (141) 127 (15) (15) 0 0 50							_			
49 (LESS) AMORTIZATION OF CIAC (141) 127 (15) (15) 0 0 50			TOTAL DEPRECIATION EXPENSE	3,301	407	3,708	_	3,708	190	190
50			Composite U&U Rate				100.00%			
			(LESS) AMORTIZATION OF CIAC	(141)	127	(15)		(15)	0	0
51 NET DEPRECIATION EXPENSE 3,160 533 3,693 3,693 190 190				·			_		<u>. </u>	
	51		NET DEPRECIATION EXPENSE	3,160	533	3,693		3,693	190	190

Fiorida Public Service Commission B-14

1 of 1 R Griffin

Schedule:

Morningview Sch

Docket No. 080121-WS Pag

Historical Test Year Ending December 31, 2007 Pre

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	rimary accou	(6)	(7)	(8)
		-	(~)		ical Test Year	2007		Pro Forma Ad	
Line		-	2007	Utility	Adjusted	Used & Us	seful	Depreciation	U&U
No.		Account No. and Name	Expense	Adjustments	Expense	%	Expense	Expense	Expense
1	INTANG	IBLE PLANT					_	_	_
2	351.1	Organization	0	0	0	100.00%	0	0	0
3	352.1	Franchises	4	0	4	100.00%	4	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	100.00%	U	U	U
5		CTION PLANT	0	0	0	100.00%	0	0	0
6 7	353.2 354.2	Land & Land Rights Structures & Improvements	0	0	0	100.00%	ő	Ö	ŏ
8	355.2	Power Generation Equipment	0	Ö	0	100.00%	ō	Ö	ō
9	360.2	Collection Sewers - Force	103	ŏ	103	100.00%	103	Ō	0
10	361.2	Collection Sewers - Gravity	253	ō	253	100.00%	253	Ō	0
11	362.2	Special Collecting Structures	0	0	0	100.00%	0	0	0
12	363.2	Services to Customers	82	0	82	100.00%	82	0	0
13	364.2	Flow Measuring Devices	0	0	0	100.00%	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	100.00%	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16	SYSTEM	/I PUMPING PLANT							
17	353.3	Land & Land Rights	0	0	0	100.00%	0	0	0
18	354.3	Structures & Improvements	0	0	ō	100.00%	0	0	0
19	355.3	Power Generation Equipment	0	0	0	100.00%	0	0	0
20	370.3	Receiving Wells	1,532	0	1,532	100.00%	1,532	0	0
21	371.3	Pumping Equipment	3,205	715	3,920	100.00%	3,920	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	U
23		MENT AND DISPOSAL PLANT	0		۰	100.00%	0	0	0
24	353.4	Land & Land Rights	0	0	0	100.00%	131	Ö	0
25	354.4	Structures & Improvements	131 0	0	131 0	100.00%	131	0	ŏ
26 27	355.4 380.4	Power Generation Equipment Treatment & Disposal Equipment	1,251	539	1,790	100.00%	1,790	o o	Ö
28	381.4	Plant Sewers	1,231	0	1,790	100.00%	,,,,,,	ŏ	ŏ
29	382.4	Outfall Sewers Lines	0	Ö	ŏ	100.00%	ō	ō	Ö
30	389.4	Other Plant & Misc. Equipment	0	ŏ	ŏ	100.00%	Ō	Ö	ō
31		MED WATER TREATMENT PLANT	v	•	ŭ	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
32	353.5	Land & Land Rights	0	0	0	100.00%	0	0	0
33	354.5	Structures & Improvements	Õ	Ō	Ō	100.00%	0	0	0
34	355.5	Power Generation Equipment	0	0	0	100.00%	0	0	0
35	371.5	Pumping Equipment	0	0	0	100.00%	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	0
37	380.5	Treatment & Disposal Equipment	26	(4)	21	100.00%	21	0	0
38	381.5	Plant Sewers	0	0	0	100.00%	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
40		MED WATER DISTRIBUTION PLANT					_	_	•
41	352.6	Franchises	0	0	0	100.00%	0	0	0
42	353.6	Land & Land Rights	0	0	0	100.00%	0	0	0 0
43	354.6	Structures & Improvements	0	0	0	100.00%	0	0	0
44	355.6	Power Generation Equipment	0	0	0	100.00% 100.00%	0	0	0
45 46	366.6 367.6	Reuse Services Reuse Meters & Meter Installations	0		0	100.00%	0	0	0
47		Pumping Equipment	0	•	0	100.00%	0	0	ő
48		Reuse Transmission & Distr. Sys.	0		ő	100.00%	ő	0	ő
49	389.6	Other Plant & Misc. Equipment	ő	_	ő	100.00%	ō	ō	0
50		AL PLANT	_		-				
51	353.7	Land & Land Rights	0	0	0	100.00%	0	0	0
52		Structures & Improvements	0	5	5	100.00%	5	0	0
53	390.7	Office Furniture & Equipment	0	0	0	100.00%	0	0	0
54		Computer Equipment	0	307	307	100.00%	307	46	46
55		Transportation Equipment	0		0	100.00%	0	0	0
56		Stores Equipment	0		0	100.00%	0	0	0
57		Tools, Shop & Garage Equipment	0		0	100.00%	0	0	0
58		Laboratory Equipment	0		0	100.00%	0	0	0
59		Power Operated Equipment	0	=	0	100.00%	0	0	0
60		Communication Equipment	0		0	100.00%	0	0	0
61		Miscellaneous Equipment	0		0	100.00% 100.00%	0	0	0
62 63		Other Tangible Plant TOTAL DEPRECIATION EXPENSE	<u>0</u> 6,586		0 8,148	100.00%	8,148	46	46
64		Composite U&U Rate	0,360	1,002	0,140	100.00%	0,140	70	
65		(LESS) AMORTIZATION OF CIAC	(215) 203	(12)	100.00 /8	(12)	0	0
66		NET DEPRECIATION EXPENSE	6,371	1,766	8,137		8,137	46	46

Taxes Other Than Income

Florida Public Service Commission

Morningview
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: B-15
Page: 1 of 1
Preparer: S Szczygiel

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

Line	(1)	(2) Regulatory Assessment	(3) Payroll	(4) RE & Personal Property Tax	(5)	(6)
No.	Description	Fees (RAFs) 4.50%	Taxes 8.23%	on U&U 1.46%	Other	Total
Wate						
1 2	Test Year Per Books	786	(73)	2,789		3,501
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(1)				(1)
5	Payroll & Property Tax Adjustments		691	(1,338)		(647)
6	Non-U&U Adjustment @ 0.00%			0		0
7	Total Test Year Adjustments	(1)	691	(1,338)	0	(648)
8	Adjusted Test Year	785	618	1,451	0	2,854
9			-			
10	Pro Forma Adjustments (Explain)					
11	Payroil Tax Adjustments		45			45
12	2007 Plant in Service Additions			364		364
13	Pro Forma Plant in Service Additions			137		137
14	Non-U&U Adjustment @ 0.00%			0		0
15	Total Pro Forma Adjustments	0	45	502	0	547
16	Adjusted Pro Forma	785	663	1,952	0	3,401
17						
18	RAFs Assoc. with Revenue Increase	1,138				1,138
19						
20	Total Pro Forma	1,923	663	1,952	0	4,539
Sewe	er e e e e e e e e e e e e e e e e e e			·- <u>·</u>	·	
21	Test Year Per Books	982	(69)	0		913
22				·		
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	(11)				(11)
25	Payroll & Property Tax Adjustments	• • • • • • • • • • • • • • • • • • • •	1,067	1,338		2,405
26	Non-U&U Adjustment @ 0.00%		•	0		0
27	Total Test Year Adjustments	(11)	1,067	1,338	0	2,393
28	Adjusted Test Year	970	998	1,338	0	3,306
29			· <u></u>			
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		66			66
32	2007 Plant in Service Additions			(96)		(96)
33	Pro Forma Plant in Service Additions			. 9		9
34	Non-U&U Adjustment @ 0.00%			0		0
35	Total Pro Forma Adjustments	0	66	(87)	0	(21)
36	Adjusted Pro Forma	970	1,064	1,251	0	3,285
37						
38 39	RAFs Assoc. with Revenue Increase	1,044				1,044
40	Total Pro Forma	2,014	1,064	1,251	0	4,329
	:					.,

Recap Schedules: B-1, B-2

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

Morningview TAX SCHEDULES

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE NUMBER
Reconciliation of Total Income Tax Provision	C-1	75
State and Federal Income Tax Calculation	C-2	76
Schedule of Interest in Tax Expense Calculation	C-3	77
Book/Tax Difference	C-4	79
Deferred Income Tax Expense	C-5	80
Accumulated Deferred Income Taxes	C-6	81
Investment Tax Credit	C-7	84
Parent Debt Information	C-8	88
Income Tax Returns	C-9	89
Miscellaneous Tax Information	C-10	90

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page:

C-1 1 of 1

Preparer:

W Jerdon

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

	(1)	(2)	(3)	(4)	(5)	(6)	
Line		Year End	Utility	Year End	Pro Forma		Supporting
No.	Description	Per Books	Adjustments	Adjusted	Adjustments	Pro Forma	Schedules
Wate	er	**					
1	Current Tax Expense	(3,624)	370	(3,254)	(1,970)	(5,224)	C-2
2	Deferred Income Tax Expense	0	(445)	(445)	O O	(445)	C-5
3	ITC Realized This Year	0	` o´	o´	Ō	0	C-7
4	ITC Amortization	0	0	0	Ö	Ō	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	Ō	C-8
6	Total Income Tax Expense	(3,624)	(74)	(3,698)	(1,970)	(5,669)	
Sew	er			i			
7	Current Tax Expense	(5,027)	(521)	(5,549)	(750)	(6,299)	C-2
8	Deferred Income Tax Expense	0	(229)	(229)	0	(229)	C-5
9	ITC Realized This Year	0	` o´	` o′	0	()	C-7
10	ITC Amortization	0	0	o l	o	0	C-7
11	Less: Parent Debt Adjustment	0	0	o	0	Õ	C-8
12	Total Income Tax Expense	(5,027)	(750)	(5,777)	(750)	(6,528)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

Florida Public Service Commission

C-2

Schedule:

Page: 1 of 1 Preparer: W Jerdon

	(1)	(2)	(3)	(4) Water	(5)	(6)	(7)	(8)	(9) Sewer	(10)	(11)	(12)
Line		Year End	Utility	Year End	Pro Forma	Pro Forma	Year End	Utility	Year End	Pro Forma Adjustments	Pro Forma Adjusted	Supporting Schedules
No.	Description	Per Books	Adjustments	Adjusted	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Adjustinents	Adjusted	Scriedules
1	Taxable Operating Income before interest	(9,395)		(8,060)		(12,978)	(13,032)		(14,075)		(15,982)	
2	Less: Interest Charges	0	(1,528)	(1,528)	(190)	(1,717)	0	(902)	(902)	(39)	(941)	C-3
4	Taxable Income	(9,395)	(193)	(9,588)	(5,108)	(14,696)	(13,032)	(1,945)	(14,977)	(1,945)	(16,923)	<u> </u>
5 6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	1 0	0	•	0	0	0	0	C-4
Ŕ	Timing Differences	_	(1,153)	(1,153)		(1,153)	-	(593)	(593)	0	(593)) C-5
9	Total Schedule M Adjustments	0		(1,153)		(1,153)	0	(593)	(593)		(593	Ī
10	Total Collegato III / Idjacilitoriio		(1).557	(1,192)		1.1						-
11	Taxable Income Before State Taxes	(9,395)	960	(8,435)	(5,108)	(13,542)	(13,032)	(1,352)	(14,384)	(1,945)	(16,329))
12				,	, , ,	•				į.		
13	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%		5.5%		5.5%	
14	State Income Taxes	(517)	53	(464)	(281)	(745)	(717)	(74)	(791)	(107)	(898)	1
15					1							
16	Federal Taxable Income	(8,878)	908	(7,971)	(4,827)	(12,798)	(12,315)	(1,277)	(13,593)	(1,838)	(15,431)	
17					}					1	05.00	
18	Federal Tax Rate	35.0%		35.0%	L	35.0%	35.0%		35.0%		35.0%	
19	Federal Income Taxes	(3,107)	318	(2,790)	(1,689)	(4,479)	(4,310)	(447)	(4,757)	(643)	(5,401))
20		•	•	•	_	•	0	0	0	0	0	C-7
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	U	U	v	1	v	C-7
22 23	Current Federal Income Taxes	(3,107	318	(2,790)	(1,689)	(4,479)	(4,310)	(447)	(4,757)	(643)	(5,401)	5
24	CONGIL FOODIAL IIICOING TAXES	(3,10)	310	(2,7 30)	(1,003)	(4,410)	(4,510)	(,	(1,7-1)	1,1,1	(47,107,	_
25	Summary:				[ł		
26	Current State Income Tax	(517	53	(464)	(281)	(745)	(717)	(74)	(791)	(107)	(898))
27	Current Federal Income Tax	(3,107		(2,790)	, , ,	(4,479)	(4,310)		(4,757)		(5,401	,
28	Canoni Toola Moonia Tox	(0,107	, 0.0	(2,, 00)	(1,000)	(3,11-)	(1,0.0)	((-,,	1	, , , , ,	•
29	Total Current Income Tax Expense (To C-1)	(3,624	370	(3,254)	(1,970)	(5,224)	(5,027)	(521)	(5,549	(750)	(6,299	Σ

Schedule of interest in Tax Expense Calculation

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: C-3 Page: 1 of 2 Preparer: W Jerdon

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

	(1)	(2)	(3) Water	(4)	_	(5)	(6) Sewer	(7)	(8)
Line No.	Description	2007 Per Books	2007 Adjustments	2007 Adjusted		2007 Per Books	2007 Adjustments	2007 Adjusted	Supporting Schedules
1	Interest on Long-Term Debt	0	1,490	1,490	Note*	0	867	867	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	,,,,,,
3	Interest on Short-Term Debt	0	0	0	Note*	0	O	0	Note*
4	Other Interest Expense	0	37	37		o.	35	35	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	0	1,528	1,528	-	0	902	902	-

ML	Y for Option 2 Companies (se	18 SCN. U-1)	Water				Sewer			
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt On Weighte Cost
3 9 0 1	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applica	able				Not Appli	cable	
12	Total		- Marie - Mari								
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From I Interest Adjustment (To Line					i	-		- =		

Note, Calculations for utility adjusted interest.				
	Water		Sewer	
Rate Base (Sch. A-1, A-2)	79,247		46,791	
Weighted Cost of Long Term Debt (D-1)	1.88%	1,490	1.85%	867
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00% _	0
Adjusted Interest on Debt	_	1,490		867

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Morningview Docket No. 080121-WS

Pro Forma

Historical [] Projected [X]

Schedule: C-3 2 of 2 Page:

Preparer: W Jerdon

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

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	. (8)
Line		2007	Pro Forma	Pro Forma	•	2007	Pro Forma		
No.	Description	Adjusted	Adjustments	Adjusted		Adjusted	Adjustments	Adjusted	Schedules
1	Interest on Long-Term Debt	1,490	190	1,680	Note*	867	39	906	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	(0)	0	Note*	0	(0)	0	Note*
4	Other Interest Expense	37	0	37		35	0	35	
5	Less: AFUDC	0	0	D		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	1,528	190	1,717	-	902	39	941	- •

DNL	Y for Option 2 Companies (s	ee Sch. C-	7)	Water				Sewer			
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Onl Weighted Cost
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applic	able			<u> </u>	Not Appli	cable	
12	Total	-		ı					=		·
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From Interest Adjustment (To Lin								- =		

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	89,106		48,821	
Weighted Cost of Long Term Debt (D-1)	1.89%	1,680	1.86%	906
Weighted Cost of Short Term Debt (D-1)	0.00%	0_	0.00%	0
Adjusted Interest on Debt		1,680		906

Book/Tax Differences - Permanent

Fiorida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-4
Page: 1 of 1
Preparer: W Jerdon

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

Line	•	(1)	(2)
			` ,
No		Description	A
WA	TER		Amount
1			
2	None		
3			
4	Total		
SEV	VER		
5		•	
6	None		
7			
8	Total		
			0

Deferred Income Tax Expense

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: C-5
Page: 1 of 1
Preparer: W Jerdon

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line		D	A alle and management	A dispata d	Por Pooks	Adjustments	Adjusted	Supporting Schedules
No.	Description	Per Books	Adjustments	Adjusted	Pel Buoks	Adjustitients	Adjusted	CONCUGIOS
4	Timing Differences (Tax Expense							
2	Higher (Lower) than Book Expense):							
3	Tax Depreciation & Amortization	3,160	(516)	2,644	6,371	1,226	7,597	
-	Book Depreciation & Amortization	3,160	533	3,693	6,371	1,766	8,137	B-13,14
4 5	POOK Depreciation of Amortization	5,100	•					
6	Depreciation Difference	0	(1,049)	(1,049)	0	(540)	(540)	
7	, and the second							
8	Other Timing Differences (Itemize):							
9	Bad Debt	0	(104)	(104)	0	(54)	(54)	
10	All Other	0	0	0	0	0	0	
11								
12	Total Timing Differences (To C-2)	0	(1,153)	(1,153)	0	(593)	(593)	
13								
14	State Tax Rate	5.5%	•	5.5%	5.5%	•	5.5%	
15	State Deferred Taxes	0	(63)	(63)	0	(33)	(33)	
16			•					
17	Timing Differences for Federal Taxes	0	(1,090)	(1,090)	0	(561)	(561)	
18	•							
19		35.0%	, 0	35.0%	35.0%		35.0%	
20	• • • • • • • • • • • • • • • • • • • •	0	(381)	(381)	0	(196)	(196)	
21	• ===:							
22	Total Deferred Taxes (to C-1)	0	(445)	(445)	0	(229)	(229)	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-6

Page: 1 of 3

Preparer: W Jerdon

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

	(1)	(2) A	(3) ccount No. 283	(4)	(5)	(6) Account No	(7)	(8)	(9)	(10)
Line			erred Tax Liabili	ity		 _	_	Net Defe	erred Income	Taxes
No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
WATE	R							-		
1	2003	0	1,142	1,142				0	1,142	1,142
2	2004	4	0	4				4	Ó	4
3	2005	372	5	377				372	5	377
4	2006	195	1,170	1,365				195	1,170	1,365
5	2007	131	788	919				131	788	919
SEWE	R									
6	2003	0	1,145	1,145				0	1,145	1,145
7	2004	5	0	5				5	0	5
8	2005	411	6	417				411	6	417
9	2006	180	1,079	1,259				180	1,079	1,259
10	2007	147	883	1,030				147	883	1,030

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-6 Page: 2 of

Page: 2 of 3 Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)
		Acc	ount No. 28306	う
		Deferre	d State Tax Lia	ability
			Current	
Line		Beginning	Year	Ending
No.	Year	Balance	Change	Balance
WATE	R			
1	2003	0	0	0
2	2004	0	4	4
3	2005	4	368	372
4	2006	372	(177)	195
5	2007	195	(64)	131
SEWE	R			
6	2003	0	0	0
7	2004	0	5	5
8	2005	5	406	411
9	2006	411	(231)	180
10	2007	180	(33)	147

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

C-6

Page:

3 of 3

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)
			count No. 2830 Federal Tax L	
			Current	
Line		Beginning	Year	Ending
<u>No.</u>	Year_	Balance	Change	Balance
WATE	R			
1	2003	0	1,142	1,142
2	2004	1,142	(1,142)	0
3	2005	0	5	5
4	2006	5	1,165	1,170
5	2007	1,170	(382)	788
SEWE	R			
6	2003	0	1,145	1,145
7	2004	1,145	(1,145)	0
8	2005	0	6	6
9	2006	6	1,073	1,079
10	2007	1,079	(196)	883

Investment Tax Credits - Analysis

Florida Public Service Commission

Morningview

1

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7
Page: 1 of 4

Preparer: W Jerdon

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

	(1) (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	•			3% ITC	•					4% ITC		
		Amount	Realized	Amor	tization			Amount	Realized	Amor	tization	
Line	Beginning	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
<u>N</u> o.	Year Balance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

NONE

NONE

Investment Tax Credits - Analysis

Florida Public Service Commission

Morningview
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7
Page: 2 of 4
Preparer: W Jerdon

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

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

Investment Tax Credits - Company Policies

Florida Public Service Commission

Morningview
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: C-7
Page: 3 of 4
Preparer: W Jerdon

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

NONE

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7
Page: 4 of 4
Preparer: W Jerdon

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

NONE

Parent's Debt Information

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: C-8 1 of 1

Preparer:

S Anzaldo

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line		Average	% of	Cost	Weighted	Supporting
No.	Description	Amount	Total	Rate	Cost	Schedules
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock		See Note			
4	Common Equity (State Retained Earnings					
	Separately - Parent Only)					
5	Deferred Income Tax					
6	Other-Retained Earnings					
		_			_	
7	Total	0			0	
	5 .5.1.1.1					
	Parent Debt Adjustment Calculation					
8	Weighted Cost of Parent's Debt (Line 1 & 2) col 5)	0			From
9	Effective consolidated tax rate	., coi. 5)	U			B-1
-	Parent's Tax Deduction on Debt Interest		0	•		D-1
10	Water		U			
11						D-1
12	Equity of Subsidiary Parent Debt Adjustment		0	-		U 1
12			0			A-17
	(to C-1) Allocation to subsidiary at		0			A-11
	Sewer					
13						D-1
14	Parent Debt Adjustment (to C-1)		0	•		٠,
1-4	(to C-1) Allocation to subsidiary at		0			A-17
	(to C-1) Allocation to subsidiary at		U			A-17

Note

This system had no debt in the historical test year. However, the total rate base is funded by a 0.3769 Debt - 0.6231 Equity capital structure (the capital structure of the parent) with consideration made for Customer Deposits and Deferred Taxes. See Schedule D-1

Income Tax Returns

Florida Public Service Commission

W Jerdon

Morningview
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: C-9 Page: 1 of 1

Preparer:

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

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

Miscellaneous Tax Information

Florida Public Service Commission

Morningview
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: C-10 Page: 1 of 1

ling December 31, 2007 Preparer: W Jerdon

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

(1)	What tax years are open with the Internal Revenue Service?	2004, 2005, 2006, 2007
(2)	Is the treatment of customer deposits at issue with the IRS?	No
(3)	Is the treatment of contributions in aid of construction at issue with the IRS?	No
(4)	Is the treatment of unbilled revenue at issue with the IRS?	No

Morningview CAPITAL SCHEDULES

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE <u>NUMBER</u>
Requested Cost of Capital	D-1	93
Reconciliation to Rate Base	D-2	95
Preferred Stock	D-3	96
Short-Term Debt	D-4	97
Long-Term Debt	D-5	98
Variable Debt	D-6	100
Customer Deposits	D-7	102

Schedule of Requested Cost of Capital

13 Month Average balance

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule:

D-1

Page:

1 of 2

Preparer:

S Anzaido

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		~ 4	Weighted		
	Class of Capital	To 2007	m	Cost	Cost		Supporting
WAT		Rate Base	Ratio	Rate	Rate	Cost	Schedules

1	Long-Term Debt	29,207	36.86%	5.10%	1.88%	1,490	D-2, D-5
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	48,279	60.92%	10.25%	6.24%	4,947	D-2
5	Customer Deposits	619	0.78%	6.00%	0.05%	37	D-2
6	Accumulated Deferred Income Taxes	1,142	1.44%	0.00%	0.00%	0	D-2
7	Total	79,247	100.00%	-	8.17%	6,475	•
SEV	VER						
8	Long-Term Debt	16,985	36.30%	5.10%	1.85%	867	D-2
9	Short-Term Debt	G	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	28,075	60.00%	10.25%	6.15%	2,877	D-2
12	Customer Deposits	587	1.25%	6.00%	0.08%	35	D-2
13	Accumulated Deferred Income Taxes	1,145	2.45%	0.00%	0.00%	0	D-2
14	Total	46,791	100.00%	 	8.08%	3,779	

Schedule of Requested Cost of Capital

13 Month Average balance

Morningview

Docket No. 080121-WS

Pro Forma

Historical [] Projected [X]

Florida Public Service Commission

Schedule:

D-1

Page:

2 of 2

Preparer: S Anzaldo

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

	(1)	(2)	(3)	(4)		(5)	(6)
	` '	Reconciled			Weighted		
Line		To Pro Forma		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate_	Rate	Cost	Schedules
WAT	ER						
1	Long-Term Debt	32,923	36.95%	5.10%	1.89%	1,680	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	54,421	61.07%	10.25%	6.26%	5,577	D-2
5	Customer Deposits	619	0.70%	6.00%	0.04%	37	D-2
6	Accumulated Deferred Income Taxes	1,142	1.28%	0.00%	0.00%	0	D-2
7	Total	89,106	100.00%	- -	8.19%	7,294	- E
SEW	/ER						
8	Long-Term Debt	17,750	36.36%	5.10%	1.86%	906	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	29,340	60.10%	10.25%	6.16%	3,007	D-2
12	Customer Deposits	587	1.20%	6.00%	0.07%	35	D-2
13	Accumulated Deferred Income Taxes	1,145	2.34%	0.00%	0.00%	0	D-2
14	Total	48,821	100.00%	<u>-</u>	8.09%	3,948	<u>-</u>

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: Page: D-2 1 of 1

Preparer:

S Anzaldo

Explanation: Provide a reconciliation of the average basis capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Reconciliation	Reconciled	Reconciled	
Line		Balance	Balance	13 Mo	Adjustments	To 2007	To Pro Forma	Supporting
No.	Class of Capital	12/31/2006	12/31/2007	Average†	Pro rata *	Rate Base	Rate Base	Schedules
Wate	er							
1	Long-Term Debt	19,230	29,557	29,207		29,207	32,923	D-5
2	Short-Term Debt	0	0	0		0	0	D-4
3	Preferred Stock	0	0	0		0	Õ	D-3
4	Common Stock	31,786	48,857	48,279		48,279	54,421	
5	Customer Deposits	619	619	619		619	619	D-7
6	Accumulated Deferred Income Taxes	1,365	919	1,142		1,142	1,142	C-6
7	Total	53,000	79,953	79,247	0	79,247	89,106	A-1
Sew	er							
8	Long-Term Debt	17,743	15,597	16,985		16,985	17,750	D-5
9	Short-Term Debt	. 0	. 0	0		0	0	D-4
10	Preferred Stock	0	0	0		Õ	ñ	D-3
11	Common Stock	29,329	25,782	28,075		28,075	29,340	3-0
12	Customer Deposits	587	587	587		587	587	D-7
13	Accumulated Deferred Income Taxes	1,259	1,030	1,145		1,145	1,145	C-6
14	Total	48,918	42,996	46,791	_ 0	46,791	48,821	A-2

[†] The 13 month averages shown in column (4) above include used & useful adjustments as shown on Schedule A-1.

This system had no debt in the historical test year. However, the total rate base is funded by a 0.3769 Debt - 0.6231 Equity capital structure (the capital structure of the parent) with consideration made for Customer Deposits and Deferred Taxes. See Schedule D-1

^{*} List corresponding adjustments to rate base below:

Preferred Stock Outstanding

Florida Public Service Commission
Schedule: D-3

Schedule: Page: Preparer:

1 of 1 S Anzaldo

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Utility [X] or Parent [X]

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			Call Provis.	Principal	Principal	(Discount) or	(Discount) or	Issuing Exp.	issuing Exp.		Rate (Contract	Dollar Divd.	Effective
Line	Description, Coupon Rate		Special	Amt Sold	Amount	Premium on	Premium Assoc.	Associated	Associated	Net Proceed	Rate on	On Face	Cost Rate
No.	Years of Life	Issue Date	Restrictions	Face Value	Outstanding	Principal Amt Sold	with Col (5)	with Col (4)	with Col (5)	(5)-(9)+(7)	Face Value)	Value (11)x(5)	(12)/(10)

There is no Preferred Stock for this subsidiary nor its parent

Cost of Short-Term Debt

Florida Public Service Commission

Morningview
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: D-4
Page: 1 of 1
Preparer: S Anzaldo

Utility [X] or Parent [X]

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

-		(1) Total	(2)	(3)	(4) Effective	(5)
Line		Interest	Maturity	Average Amt	Cost	Supporting
No.	Lender	Expense	Date	Outstanding	Rate	Schedule(s)
2 3 4 5 6	There is no Short Term		•			
7						
					0.00%	_

Cost of Long-Term Debt

Florida Public Service Commission D-5

Schedule:

1 of 2

Page: S Anzaldo Preparer:

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Utility [X] or Parent []

1

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

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

All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: Preparer: D-5 2 of 2 S Anzaido

Utility [] or Parent [X]

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

(1)		(2)		(3)	(4)	(5) Amount	(6) Unamortized	(7) Unamortized	(8) Annual Amort.	(9) Annuai Amori.	(10)	(11)	(12) Effective
Line No. Description, Years of Life, Cou	non Rate	iceua Data	Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Outstanding Within One Year	Disc.(Premium) Associated	Issuing Exp. Associated	of Discount (Prem) on	of Issuing Exp. on Principal	Cost (Coupon	Total	Cost Rate (11)/
No. Description, reals of Life, cou	pon reace	issue Date,	Iviaturity Date	value)	Oustanding	Olle Tear	With Col (4)	with Col (4)	Principal Outst.	Outstanding	Rate) x Col(4)	(8)+(9)+(10)	((4)-(6)-(7))
2006													
1 Unsecured Note - 10 years	6.00%	10/31/2006	10/31/2016	20,501,000	20,501,000		-	•	-		1,230,060	1,230,060	6.00%
2													
3													
4 2007													
5 Unsecured Note - 7 years	4.87%	07/31/2003	07/31/2010	27,000,000	3,135,582	-	-	-	-	-	152,703	152,703	4.87%
6 Unsecured Note - 10 years	4.87%	07/31/2003	07/31/2013	21,600,000	2,508,465	-	-	-	•	-	122,162	122,162	4.87%
7 Unsecured Note - 11 years	4.87%	07/31/2003	07/31/2014	27,000,000	3,135,582	-	-	•	-	-	152,703	152,703	4.87%
8 Unsecured Note - 13 years	4.87%	07/31/2003	07/31/2016	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.87%
9 Unsecured Note - 14 years	4.87%	07/31/2003	07/31/2017	10,800,000	1,254,233	-	•		-	-	61,081	61,081	4.87%
10 Unsecured Note - 15 years	4.87%	07/31/2003	07/31/2018	10,800,000	1,254,233	-	•		-	-	61,081	61,081	4,87%
11 Unsecured Note - 17 years	4.87%	07/31/2003	07/31/2020	16,200,000	1,881,349	-	•		•	-	91,622	91,622	4.87%
12 Unsecured Note - 20 years	4.87%	07/31/2003	07/31/2023	10,800,000	1,254,233	-	•	•	-	•	61,081	61,081	4.87%
13 Unsecured Note - 10 years	5.01%	02/03/2005	02/03/2015	18,000,000	2,090,388	-	-	-	-	-	104,728	104,728	5.01%
14 Unsecured Note - 15 years	5.20%	02/03/2005	02/03/2020	12,000,000	1,393,592	•	-	-	-	-	72,467	72,467	5.20%
15 Unsecured Note - 15 years	5.63%	02/28/2007	02/28/2022	15,000,000	1,741,990	-	-	-	-	•	98,074	96,074	5,63%
16 Unsecured Note - 30 years	5.83%	02/28/2007	02/28/2037	15,000,000	1,741,990	-	•	-	-	-	101,558	101,558	5,83%
17 Unsecured Note - 12 years	5.54%	12/27/2006	12/27/2018	30,000,000	3,490,254		-				193,360	193,360	5.54%
18 2007 12 Month Total					26,136,124	-			-		1,333,702	1,333,702	5.10%
19											**		
20 13 Month Average (from A-19)					22,517,338								

** The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2007 was:

\$208,427 \$1,293,801

All long-term debt is issued and held by the parent

^{*} The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2006 was;

Cost of Variable Rate Long-Term Debt

Morningview
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Utility [X] or Parent []

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

Florida Public Service Commission

Schedule:

D-6 1 of 2 S Anzaido

Page: Preparer:

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	(-)	()	(-)	()	Amount	Unamortized Disc.	Unamortized	Annual Amort.	Annual Amort.		Interest Cost	Total	Effective
			Principal Amt.	Principal	Outstanding	(Premium)	Issuing Exp.		of Issuing Exp.		(Test Year	Interest	Cost Rate
	Description Course Rate	lanua Data	Sold (Face	Amount	Within	Associated	Associated	(Prem) on		Variable Rate	Cost Rate X	Cost	(12)/
Line	Description, Coupon Rate,	Issue Date -						District Outst					
No.	Years of Life	Maturity Date	Value)	Outstanding	One Year	With Col (4)	WITH COI (4)	Principal Outst.	Outstanding	(0.g.,r/iiiie+70)	COI. (4)/	(0).(3).(10	, ((-)-(o)-(1))

All Long Term Debt is issued and held by the parent

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: D-6
Page: 2 of 2
Preparer: S Anzaldo

Utility [] or Parent [X]

1

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

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

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

D-7

Page: Preparer: 1 of 1 S Anzaldo

Utility [X] or Parent []

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

	(1)	(2)	(3)	(4)	
Line No.	Month & Year	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3+4)
1	Dec-06	1,072	134	0	1,206
2	Jan-07	1,206	0	ŏ	1,206
3	Feb-07	1,206	Ö	Ō	1,206
4	Mar-07	1,206	Ō	ō	1,206
5	Apr-07	1,206	Ö	Ō	1,206
6	May-07	1,206	0	ō	1,206
7	Jun-07	1,206	Ō	0	1,206
8	Jul-07	1,206	0	0	1,206
9	Aug-07	1,206	0	0	1,206
10	Sep-07	1,206	0	0	1,206
11	Oct-07	1,206	0	0	1,206
12	Nov-07	1,206	0	0	1,206
13	Dec-07	1,206	0	0	1,206
14	Average	•		_	1,206
15	_			-	
16		Wat	er Allocated at	51%	619
17				=	
18		Sewe	er Allocated at	49% -	587

Morningview RATES SCHEDULES

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE <u>NUMBER</u>
		405
Rate Schedule - Water	E-1w	105
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Rate Schedule - Water

Florida Public Service Commission

E-1w

1 of 1 T Rendell

Schedule:

Preparer:

Page:

Morningview Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Water[X] or Sewer[]

Expla	anation: Provide a schedule o	f present rates		d rates.			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
				Period 3	Unlimited	Limited	Proposed
Line		Test Year	Test Year	& Prior	Interim	Interim	Consolidated
No.	Class/Meter Size	Period 1	Period 2	to Filing	Rates	Rates	Rates
1	Residential						
2	5/8" X 3/4"	18.31	24.18	18.31	27.44	19.87	21.92
3	3/4"	27.46	36.26	27.46	41.16	29.80	32.89
4	1"	45.79	60.45	45.79	68.63	49.69	54.81
5	1-1/2"	91.57	120.91	91.57	137.25	99.36	109.62
6	2"	146.51	193.45	146.51	219.60	158.98	175.39
7	3*	293.03	386.92	293.03	439.22	317.97	350.79
8	4"	457.84	604.54	457.84	686.25	496.81	548.10
9	6"	915.71	1,209.10	915.71	1,372.54	993.66	1,096.21
10	8"	1,465.13	1,934.56	1,465.13	2,196.06	1,589.85	1,753.93
11	10"	2,106.12	2,780.92	2,106.12	3,156.83	2,285.40	2,521.28
12	Gallonage	2.00	5.40	2.00	E 00	4.04	2.00
13	Block 1, 0-5,000	3.88	5.12	3.88 3.88	5.82 5.82	4.21 4.21	3.80 4.76
14	Block 2, 5,000-10,000	3.88	5.12				
15	Block 3, >10,000	3.88	5.12	3.88	5.82	4.21	4.76
16 17	Commercial						
18	5/8" X 3/4"	18.31	24.18	18.31	27.44	19.87	21.92
19	3/4"	27.46	36.26	27.46	41.16	29.80	32.89
20	1"	45.79	60.45	45.79	68.63	49.69	54.81
21	1-1/2"	91.57	120.91	91.57	137.25	99.36	109.62
22	2*	146.51	193.45	146.51	219.60	158.98	175.39
23	3"	293.03	386.92	293.03	439.22	317.97	350.79
24	4*	457.84	604.54	457.84	686.25	496.81	548.10
25	6 "	915.71	1,209.10	915.71	1,372.54	993.66	1,096.21
26	8"	1,465.13	1,934.56	1,465.13	2,196.06	1,589.85	1,753.93
27	10"	2,106.12	2,780.92	2,106.12	3,156.83	2,285.40	2,521.28
28	Gallonage charge	3.88	5.12	3.88	5.82	4.21	3.80
29	5 5						
30							
31							
32	Multi-Family						
33	5/8" X 3/4"	18.31	24.18	18.31	27.44	19.87	21.92
34	3/4*	27.46	36.26	27.46	41.16	29.80	32.89
35	1"	45.79	60.45	45.79	68.63	49.69	54.81
36	1-1/2"	91.57	120.91	91.57	137.25	99.36	109.62
37		146.51	193.45	146.51	219.60	158.98	175.39
	3"	293.03	386.92	293.03	439.22	317.97	350.79
	4"	457.84	604.54	457.84	686.25	496.81	548.10
40	6"	915.71	1,209.10	915.71	1,372.54	993.66	1,096.21
41	8"	1,465.13	1,934.56	1,465.13	2,196.06	1,589.85	1,753.93
42	10"	2,106.12	2,780.92	2,106.12	3,156.83	2,285.40	2,521.28
43	Gallonage charge	3.88	5.12	3.88	5.82	4.21	3.80
44	Fina Danta attan						
45	Fire Protection	40.00	40.44	40.00	40.00	42.04	44.60
46 47	2"	12.20	16.11	12.20	18.29	13.24	14.62
47 48	3" 4"	24.42		24.42 38.14	36.60 57.17	26.50 41.30	29.23 45.68
49	6"	38.14 76.32	50.37 100.77	76.32	57.17 114.39	41.39 82.82	91.35
50	8"	122.09	161.21	122.09	183.00	132.48	146.16
51	10"	175.50		175.50	263.05	190.44	210.11
91		175.50	201.70	175.50	200.00	100.47	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule:

E-1s 1 of 1

Page: Preparer:

T Rendell

Explanation: Provide a schedule of present rates and proposed rates. (2) $\overline{(3)}$ (4) (5) (6) (7) (1)Period 3 Unlimited Limited Proposed **Test Year** Line Test Year & Prior Interim Interim Consolidated Class/Meter Size Period 1 Period 2 to Filing Rates Rates Rates No. Residential 1 2 All Meter Sizes 24.40 49.79 34.85 45.26 34.46 24.40 3 4 5 6 7 8 9 10 11 Gallonage cap (gallons) 6.000 6.000 6.000 6.000 6.000 6.000 12 Gallonage Charge, Capped Usage 7.57 10.69 7.57 15.45 10.81 8.73 13 14 15 Commercial 16 17 5/8" X 3/4" 24.40 34.46 24.40 49.79 34.85 45.26 18 3/4" 36.62 51.72 36.62 74.73 52.30 67.89 19 1" 61.02 86.18 61.02 124.52 87.15 113,14 20 1-1/2" 122.02 172.33 122.02 249.00 174.28 226.29 21 2" 195.22 275.73 195.22 398.38 278.83 362.06 22 3" 390.46 551.48 390.46 796.81 557.68 724.12 23 4" 610.08 861.67 610.08 1.244.98 871.36 1.131.44 6" 24 1,220.18 1.723.37 1.220.18 2.490.00 1.742.75 2,262.89 8" 25 1,952.30 2,757.40 1,952.30 3.984.03 2,788.42 3,620.62 10" 5,204.65 26 2,806.43 3,963.77 2,806.43 5,727.04 4.008.35 27 Gallonage charge 9.11 12.87 9.11 18.59 13.01 10.48 28 29 **Multi-Family** 34.85 30 5/8" X 3/4" 24.40 34.46 24.40 49.79 45.26 3/4" 31 36.62 51.72 36.62 74.73 52.30 67.89 32 1" 61.02 61.02 124.52 87.15 86.18 113.14 33 1-1/2" 122.02 172.33 122.02 249.00 174.28 226.29 34 2" 275.73 195.22 398.38 278.83 362.06 195.22 35 3" 557.68 390.46 551.48 390.46 796.81 724.12 36 4" 871.36 610.08 861.67 610.08 1,244.98 1,131.44 6" 37 1,220.18 1,723.37 1.220.18 2,490.00 1,742.75 2,262.89 8" 38 1,952.30 2.757.40 1.952.30 3,984.03 2,788.42 3,620.62 39 3.963.77 2.806.43 5.727.04 4.008.35 5,204.65 2.806.43 40 9.11 18.59 13.01 10.48 Gallonage charge 9.11 12.87 41 42 Flat Rate 43 Resid'l Wastewater Only (RWO) 60.75 85.80 60.75 123.97 86.77 112.65 44 Cmrl. Wastewater Only 60.75 85.80 60.75 123.97 86.77 701.21 Reuse per Sprinkler Head 46 Reuse Flat Rate

Florida Public Service Commission

E-2w

Schedule:

Morningview

Docket No. 080121-WS

Page: 1 of 4 Historical Test Year Ending December 31, 2007 Preparer: G Prettyman Water [X] or Sewer []
Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between

these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line	(1)	(2) Number	(3) Consumption	(4) Effctv. Test	(5) Test Year	(6) Rate Prior	(7) Repressed	(8) Proposed	(9) Revenue a
No.	Class/Meter Size	Bills	in 1,000 gal.	Year Rate	Revenue	to Filing	Gallons	Rate	Proposed
1	Residential						-		
2	5/8" X 3/4"	348	2,022	18.31	6,372	18.31	NA	21.92	7,628
3	3/4"	0	0	-	0	27.46	NA	32.89	. 0
4	1"	48	252	45.79	2,198	45.79	NA	54.81	2,631
5	1-1/2"	0	0	-	0	91.57	NA	109.62	. 0
6	2"	0	0	-	0	146.51	NA	175.39	0
7	3"	0	0	-	0	293.03	NA	350.79	0
8	4"	0	0		0	457.84	NA	548.10	0
9	Gallonage								
10	Block 1, 0-5,000		1,433	3.88	5,560	3.88	1,433	3.80	5,445
11	Block 2, 5,000-10,000		534	3.88	2,072	3.88	530	4.76	2,525
12	Block 3, >10,000		308	3.88 _	1,193	3.88	306	4.76	1,454
13	Total Residential	396	2,274		17,394		2,269		19,683
14	Average Bill				43.92				49.71
15									
	Commercial								
17	5/8" X 3/4"	0	0	-	0	18.31	NA	21.92	0
18	3/4"	0	0	-	0	27.46	NA	32.89	0
	1"	0	0	-	0	45.79	NA	54.81	0
	1-1/2*	0	0	-	0	91.57	NA	109.62	0
	2"	0	0	-	0	146.51	NA	175.39	0
22	3*	0	0	-	0	293.03	NA	350.79	0
23	4"	0	0	•	0	457.84	NA	548.10	0
24	8"	0	0	-	0	1,465.13	NA	1,753.93	0
25	Gallonage		0	-	0	3.88	0	3.80	0
26									
27	_								
28	Total Commercial	0	0		0		. 0		0
29	Average Bill			•	-	-	·		-
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	18.31	NA	21.92	0
33	3/4"	0	0	_	0	27.46	NA	32.89	0
34	1"	0	0	-	0	45.79	NA	54.81	0
35	1-1/2"	0	0	-	0	91.57	NA	109.62	0
36	2"	0	0	-	0	146.51	NA	175.39	0
37	3"	0	0	_	0	293.03	NA	350.79	Ō
38	4*	0	Ö	-	0	457.84	NA	548.10	0
39	-			······					
40	Gallonage		0	-	0	3.88	0	3.80	0
41	•								
42									
43	Total Multi- Family	0	0	· -	0	-	0		0
44	Average Bill	***		· -					
45	· ·								
46	Fire Protection								
	·	0	NA	-	0	12.20	NA	34.25	0
	3*	ŏ	NA	-	0	24.42	NA.	68.49	ő
	4"	ŏ	NA	_	ő	38.14	NA	107.02	ō
	6"	ŏ	NA.		0	76.32	NA.	214.04	ő
51	8"	0	NA.	-	0	122.09	NA.	342.46	Ö
	10"	ő	NA.	-	Ö	175.50	NA NA	492.28	Ö
53		_			ŭ				•
54									
55									
	Total Fire Protection	0	NA	· -	0	-	NA		0
57	Average Bill				-				<u> </u>
58									
59	Subtotal			-	17,394	-			19,683
	Unbilled Revenues			-	17,004	•			10,000
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				50				120
63	Total Revenue			-	17,444	•			19,803
	I OTAL LICACHUS			-		•			18,003
	Booked Davestin								
64	Booked Revenue Difference			=	17,469 (25)	· -0.1%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Morningview Docket No. 080121-WS

Schedule Period: 1/1/07 - 4/30/07 (pre-Interim Rates)

Schedule: E-2w 2 of 4 Page:

Preparer: G Prettyman

Water [X] or Sewer []

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

				(1)	(F)
	(1)	(2)	(3)	(4) Dominari 4	(5) Period 1
Line	m		Consumptio		Period 1
No.	Class/Meter Size	Bills	in 1,000 gal	. Rates	Revenue
1	Residential	117	640	18.31	2,142
2	5/8" X 3/4"		040		2,142
3	3/4"	0 16	98		733
4	1"	0	3 6		733
5	1-1/2"	0	(0
6	2"	0	(ŏ
7	3"	0	ì		0
8	4"			437.04	
9	Gallonage		493	3.88	1,911
10	Block 1		175		677
11	Block 2				272
12	Block 3	400	70	_	5,736
13	Total Residential	133	737	_	
14	Average Bill				43.13
15					
16	Commercial	_			
17	5/8" X 3/4"	0	(0
18	3/4"	0	(0
19	1"	0		45.79	0
20	1-1/2"	0	(0
21	2"	0	(146.51	0
22	3"	0	(293.03	0
23	4"	0	(457.84	0
24	8"	0		1,465.13	0
25	Galionage		(3.88	0
26	v				
27					
28	Total Commercial	- 0		5	
29	Average Bill				
30	,g				
31	Multi-Family				
32	5/8" X 3/4"	0		18.31	0
33	3/4"	ő		27.46	Ö
34	1"	ō		45.79	ŏ
35	1-1/2"	0		91.57	ő
36	2"	ő		146.51	ő
37	3"	0		293.03	0
38	4 "	0			Ö
	4	U	•	457.84	
39	Cattanana			3 900	
40	Gallonage		(3.88	0
41					
42				_	
43	Total Multi- Family	0		<u>) </u>	0
44	Average Bill				-
45					
46	Fire Protection				
47	1"	0	NA	12.20	0
48		0	NA	24.42	0
	3"	0	NA	38.14	0
	4"	0	NA	76.32	0
51	6"	0	NA	122.09	0
52	8"	0	NA	175.50	0
53					
54					
55				_	
56	Total Fire Protection	0	NA	_	0
57	Average Bill				
58					
59	Subtota	tl			5,736

Florida Public Service Commission

Morningview Docket No. 080121-WS Schedule: E-2w Page: 3 of 4 Schedule Period: 5/1/07 - 8/31/07 (Interim Rates) Preparer: G Prettyman

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line		Number	Consumption	Period 1	Revenue at	Period 2	Period 2	Period 2
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Per 1 Rates	Rates	Billed Rev.	Refunds
1	Residential				_	-		
2	5/8" X 3/4"	117	769	18.31	2,142	24.18	2,829	687
3	3/4"	0	0	27.46	0	36.26	0	0
4	1*	16	89	45.79	733	60.45	967	235
5	1-1/2"	0	0	91.57	0	120.91	0	0
6	2"	0	0	146.51	0	193.45	0	0
7	3"	0	0	293.03	0	386.92	0	0
8	4"	0	0	457.84	0	604.54	0	. 0
9	Gallonage	,						
10	Block 1		480	3.88	1,864	5.12	2,460	596
11	Block 2		206	3.88	800	5.12	1,056	256
12	Block 3		171	3.88	664	5.12	876	212
13	Total Residential	133	858		6,203	•	8,188	1,985
14	Average Bill				46,64		61.56	
15								
16	Commercial							
17	5/8" X 3/4"	0	0	18.31	0	24.18	0	0
18	3/4"	0	0	27.46	0	36.26	Ō	0
19	1"	0	0	45.79	0	60.45	0	Ō
20	1-1/2"	0	0	91.57	Ō	120.91	Ō	Ō
21	2"	0	0	146.51	Ō	193.45	0	ō
	3"	0	0	293.03	0	386.92	Ō	0
23	4*	0	0	457.84	Ō	604.54	Ō	0
24	8"	0	0	1,465.13	0	1,934.56	Ď	0
25	Gallonage		0	3.88	0	5.12	0	0
26	-				•		•	•
27								
28	Total Commercial	0	0		0	•	0	0
29	Average Bill					•	 	
30	,g- 							
31	Multi-Family							
32	5/8" X 3/4"	0	0	18.31	0	24.18	0	0
33	3/4"	Ö	Ö	27.46	0	36.26	ő	Õ
34	1"	0	ŏ	45.79	0	60.45	ŏ	0
	1-1/2"	ő	ŏ	91.57	o o	120.91	Q Q	0
36		0	ő	146.51	Ö	193.45	0	ő
37	3"	Ö	ő	293.03	ő	386.92	Ö	0
38	4"	ŏ	ő	457.84	Ö	604.54	ŏ	Õ
39	7	Ū	Ŭ .		·	007.07	<u>~</u>	
40	Gallonage		0	3.88	0	5.12	0	0
41	Canonago		•	0.00	J	0.12	·	J
42								
43	Total Multi- Family	Ō	0		0		0	0
44	Average Bill							
45	, orago um				=		•	
	Fire Protection							
47	1"	0	NA	12.20	0	16.11	0	0
47		0				32.25	0	0
48 49			NA NA	24.42	0		_	
		0	NA NA	38.14	0	50.37	0	0
50 51		0	NA NA	76.32	0	100.77	0	0
51 52		0	NA NA	122.09	0	161.21	0	0
52	ō	0	NA	175.50	0	231.73	0	0
53								
54 55								
55 56	Total Fire Danta stice		N/A					
	Total Fire Protection	0	NA		0		0	0
	Average Bill				-		•	
58 59	Subtot	ai i			6 300		0.400	4 005
	auptot:	di .			6,203		8,188	1,985

Florida Public Service Commission E-2w

Schedule:

Morningview

Water [X] or Sewer [] Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between

Docket No. 080121-WS Schedule Period: 9/1/07 - 12/31/07 (post-Interim Rates) Page: 4 of 4 Preparer: G Prettyman

these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

_	(1)	(2)	(3)	(4)	(5)
Line	(1)		Consumption	Period 3	Period 3
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
2	5/8" X 3/4"	114	614	18.31	2,087
3	3/4"	0	0	27.46	0
4	1"	16	65	45.79	733
5	1-1/2"	0	0	91.57	0
6	2"	0	0	146.51	0
7	3"	0	0	293.03	0
8	4"	0	<u>_</u>	457.84	
9 10	Gallonage Block 1		460	3.88	1,784
11	Block 2		153	3.88	594
12	Block 3		66	3.88	257
13	Total Residential	130	679	. 3.00	5,456
14	Average Bill	100	0.0	•	41.97
15	Avorago Dili				,,,,,,
16	Commerical				
17	5/8" X 3/4"	0	0	18.31	0
18	3/4"	Ö	ō	27.46	0
19	1"	Õ	ō	45.79	0
20	1-1/2"	Ō	0	91.57	0
21	2"	Ō	0	146.51	0
22	3"	0	O	293.03	0
23	4"	Ō	0	457.84	0
24	8"	0	0	1,465.13	0
25	Gallonage	***************************************	0	3.88	0
26	-				
27				_	
28	Total Commercial	0	0	_	0
29	Average Bill			-	-
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	18.31	0
33	3/4"	0	0	27.46	0
34	1"	0	0	45.79	0
35	1-1/2"	0	0	91.57	0
36	2"	0	0	146.51	0
37	3"	0	0	293.03	0
38	4"	0	0	457.84	0
39	0.4				
40	Gallonage		0	3.88	0
41					
42	Total Multi Camilla		^	-	
43 44	Total Multi- Family	0	0	-	0
45	Average Bill				-
46	Fire Protection				
47	1"	О	NA	12.20	0
48	2"	Ö	NA NA	24.42	0
49	3"	ő	NA NA	38.14	0
50	4"	ő	NA NA	76.32	0
51	6"	Ö	NA.	122.09	Ö
52	8"	Ō	NA	175.50	ō
53		•	•		
54					
55					
56	Total Fire Protection	0	NA	• -	0
57	Average Bill	•		-	-
58	•				
59	Subtota	ıl			5,456

Florida Public Service Commission

Morningview
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule: E-2s
Page: 1 of 4
Preparer: G Prettyman

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

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
No.	Class/Meter Size	Number	Usage	Effctv. Test	Test Year				Revenue at
1	Residential	Bills	in 1,000 gal.	Year Rate	Revenue	to Filing	Usage	Rate	Proposed
2	5/8" X 3/4"	396	2,232	24.40	0.660	24.40		45.00	47.000
3	3/4"	0	2,232	24,40	9,662	24.40 24.40		45.26	17,923
4	1"	0	0	•	0			45.26	0
5	1-1/2"	0	0	-	0	24.40		45.26	0
6	2"	ő	0	-	_	24.40		45.26	0
7	3"	0	0	-	0	24.40		45.26	0
8	4"	ő	0	-	0	24.40		45.26	0
9	Gallonage cap (gallons)	<u>-</u>	6,000		0	24.40	6 000	45.26	0
10	Capped Usage	_	1,572	7.57	11,899	7.57	6,000	0.70	40.700
11	Usage Above Cap	_	660	7.57	11,039	1.51	1,572 660	8.73	13,722
12	caugo races cop		000				990		
	Total Residential	396	2,232		21,561	•	2,232	,	24 646
14	Average Bill	- 550	2,202		54.45	•	2,232		31,645
15	,, ugo 2				04.40				79.91
	Commercial								
17	5/8" X 3/4"	0	0	_	0	24.40		4E 20	^
18	3/4"	ŏ	0	_	0	36.62		45.26 67.89	0
19	1"	0	0	_	0	61.02			0
	1-1/2"	ő	0	_	0	122.02		113.14	0
	2"	o.	0	-	0			226,29	0
22	3"	Ö	0	-	0	195.22 390.46		362.06	0
	4"	0	0	-	0			724.12	0
24	-	<u>_</u>	<u>-</u>	<u>-</u>		610.08		1,131.44	0
25	Gallonage		Q		0	0.44	•	40.40	
26	Ganoriage	•	u	-	U	9.11	0	10.48	0
27									
	Total Commercial	0	0						
	Average Bill			• –	0		0		0
30	Average bill				•				-
	Multi-Family								
	5/8" X 3/4"	0	0		•	24.42		45.00	•
	3/4"	Ö	0	-	0	24.40		45.26	0
	1"	0		•	0	36.62		67.89	0
	1-1/2*	0	0	-	0	61.02		113.14	0
-	2"	Ö	0	-	0	122.02		226.29	0
	2 3"	_	-	•	0	195.22		362.06	0
	3 4"	0	0	-	0	390.46		724.12	0
39	₹ .	<u>U</u>			0	610.08		1,131.44	<u>0</u>
	Callenana		0			0.44		40.40	_
11	Gallonage	-	U	-	0	9.11	0	10.48	0
12									
	Total Multi-Family	0							
		U_	0		0		0		0
1 5	Average Bill				-				•
	Flat Rate								
			•			00 75		140.05	
	Res. Wastewater Only	0	0	•	0	60.75		112.65	0
	Cmrl. Wastewater Only	0	0	•	0	60.75		701.21	0
	Sprinkler Heads	0	NA	•	0	-		-	0
	Reuse	ο_	NA .		0				0
	Total Flat Rate - Other	_	0		0				0
52									
3				_					
4	Subtotal			_	21,561				31,645
	Unbilled Revenues				0				0
	Guaranteed Revenues				0				0
					0				0
7	Misc. Service Charge			-				•	
57 58	Total Revenue			-	21,561				31,645
57 58 59				-					

Florida Public Service Commission

Morningview Docket No. 080121-WS Schedule Period: 1/1/07 - 4/30/07 (pre-interim)

Schedule: E-2s Page: 2 of 4
Preparer: G Prettyman

Water [] or Sewer [X]

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

	(1)	(2)	(3)	(4)	(5)
Line	1.7	Number	Usage	Period 1	Period 1
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential	5.110	<u></u>		
2	5/8" X 3/4"	133	737	24.40	3,245
3	3/4"	0	Đ	24.40	0
4	1"	Ö	ō	24.40	Ŏ
5	1-1/2"	ŏ	ő	24.40	õ
6	2"	ŏ	Ö	24.40	0
7	3"	Ö	ŏ	24.40	ŏ
8	4"	0	ŏ	24.40	ŏ
9			6,000	24,40	
10	Gallonage cap Capped Usage		548	7.57	4,150
11	Usage Above Cap		189	7.07	4,150
12	Usage Abuve Cap		105		
13	Total Residential	133	737	•	7,395
		133	131	•	
14	Average Bill				55.60
15	A				
16	Commercial	_	_		_
17	5/8" X 3/4"	0	0	24.40	0
18	3/4"	0	0	36.62	0
19	1"	0	0	61.02	0
20	1-1/2"	0	0	122.02	0
21	2*	0	0	195.22	0
22	3*	0	0	390.46	0
23	4"	0	0	610.08	0
24					
25	Gallonage		0	9.11	0
26					
27					
28	Total Commercial	0	0		0
29	Average Bill			•	-
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	24.40	0
33	3/4"	0	0	36.62	0
34	1"	0	0	61.02	0
35	1-1/2"	0	0	122.02	0
36	2*	0	0	195.22	0
37	3"	ō	ā	390.46	٥
38	4"	ō	ō	610.08	ō
39		**********	<u>-</u>	0.0.00	<u>-</u>
40	Gallonage	_	0	9.11	0
41	3 0		•		•
42					
43	Total Multi-Family		0	•	0
44	Average Bill				<u>U</u>
45	Average bill				•
	FI-A D-A-				
46	Flat Rate	_	_	00.75	_
47	Res. Wastewater Only	0	0	60.75	Ō
48	Cmrl. Wastewater Only	0	0	60.75	0
49	Sprinkler Heads	0	NA	•	0
50	Reuse	0	NA .		0
51	Total Flat Rate - Other		0		0
52					
53	B. L				
54	Subtotal				7,395

Florida Public Service Commission

Schedule: E-2s

Morningview
Docket No. 080121-WS
Schedule Period: 5/1/07 - 8/31/07 (Interim) Page: 3 of 4
Preparer: G Prettyman Water [] or Sewer [X] Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line	(1)	(2) Number	(3)	(4) Period 1	(5)	(6)	(7)	(8)
No.	Class/Meter Size	Bills	Usage in 1,000 gal.	Rates	Revenue at Per 1 Rates	Period 2	Period 2	Period 2
1	Residential	Dillo	III 1,000 gai.	rates	Per i Rates	Rates	Billed Rev.	Refunds
2	5/8" X 3/4"	134	793	24.40	3.270	34.46	4.640	4 0 4 0
3	3/4"	0	,,,,	24.40	3,270	34.46 34.46	.,	1,348
4	1"	Ö	ő	24.40	0	34.46	•	0
5	1-1/2*	Ö	ŏ	24.40	0	34.46	-	0
	2"	Đ	ŏ	24.40	0	34.46	0	0
7	3*	Ŏ	ŏ	24.40	0	34.46	0	0
8	4"	Ö	0	24.40	0	34.46		0
9	Gallonade cap	<u>-</u>	6.000	27.70	<u></u>	J-1-10	U	U
10	Capped Usage		526	7.57	3,982	10.69	5.623	1,641
11	Usage Above Cap		267	7.51	0,502	10.03	3,023	1,041
12	30-3-1 Tup		20.					
13	Total Residential	134	793		7,251		10,241	2,989
14	Average Bill				54.12		76.42	2,303
15	7.7.0.0g0 =				34.1Z		70.42	
16	Commercial							
17	5/8" X 3/4"	0	0	24.40	0	34.46	0	^
18	3/4"	0	ő	36.62	0	51.72	0	0
	1"	Õ	ŏ	61.02	0	86.18	0	0
20	1-1/2"	D	Ö	122.02	0	172.33	0	0
21	2"	Ö	ŏ	195.22	0	275.73	0	0
22	3"	Õ	ŏ	390.46	0	551.48	0	0
23	4*	Ö	ō	610.08	0	861.67	0	0
24	•	<u>``</u> .	<u>-</u> <u>-</u>	010.00	<u>_</u>	001.07	Ū	U
25 26 27	Gallonage		0	9.11	0	12.87	0	0
28	Total Commercial	0	0		- 0		0	0
	Average Bill	<u> </u>						U
30	Avoidge Dim				•		_	
	Multi-Family							
32	5/8" X 3/4"	0	0	24,40	0	34.46	0	0
33	3/4"	0	ŏ	36.62	ő	51.72	0	0
34	1"	0	ŏ	61.02	0	86.18	0	0
35	1-1/2"	0	ő	122.02	0	172.33	0	0
	2"	0	Ö	195.22	0	275.73	0	0
	3"	Õ	ŏ	390.46	0	551.48	Ö	0
	4"	ō	Ö	610.08	ő	861.67	0	ő
39	·	<u>v.</u>		010.00	<u>_</u>	001.01	U	U
40	Gallonage	_	0	9,11	0	12.87	0	0
41	Canonago		v	3.11	U	12.07	U	U
42								
	Total Multi-Family	0	0		0			0
44	Average Bill		<u>_</u>					u
45	, isolago Diii				=		-	
	Flat Rate							
47	Res. Wastewater Only	0	0	60,75	0	85.80	0	0
48	Cmrl. Wastewater Only	0	Ö	50,13	0	55.60	0	0
49	Sprinkler Heads	0	NA 0	_	0	0.00	0	0
50	Reuse	Ö	NA NA	_	0	0.00	0	0
51	Total Flat Rate - Other	٠.	0		- 0	0.00	- 0	. 0
52	. Just in rate - Outs	-					U	
53								
	_							
54	Subtotal				7,251		10,241	2,989

Florida Public Service Commission

Morningview
Docket No. 080121-WS
Schedule Period: 9/1/07 - 12/31/07 (post-interim)

Water[] or Sewer[X]

Schedule: E-2s Page: 4 of 4 Preparer: G Prettyman

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

	(1)	(2)	(3)	(4)	(5)
Line	V)		Consumption		Period 3
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential	Dillo	iii 1,000 gai.	ranos	revenue
ż	5/8" X 3/4"	129	702	24.40	3,148
3	3/4"	0	0	24.40	0
4	1*	Ö	ŏ	24.40	ō
5	1-1/2"	ŏ	ō	24.40	Ö
6	2"	ő	ō	24.40	ō
7	3"	Õ	ő	24.40	ŏ
8	4"	ő	ő	24.40	ŏ
9	Gallonage cap	<u> </u>	6,000		
10	Capped Usage		498	7.57	3,767
11	Usage Above Cap		204	1.51	0,707
12	Osage Abbre Cap		204		
13	Total Residential	129	702	-	6,914
14	Average Bill	125	702	-	53.60
15	Average Din				33.00
16	Commerical				
17	5/8" X 3/4"	0	0	24.40	0
	3/4"	_			_
18 19	3/ 4 1"	0	0	36.62 61.02	0
		0	_		_
20	1-1/2" 2"		0	122.02	0
21 22	3"	0	0	195.22	0
	_	_	_	390.46	0
23	4"	0	0	610.08	0
24	0-11		•	0.44	_
25	Gallonage		0	9.11	0
26					
27			·····	_	
28	Total Commercial	0	0	_	0
29	Average Bill				-
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	24.40	0
33	3/4"	0	0	36.62	0
34	1"	0	0	61.02	0
35	1-1/2"	0	0	122.02	0
36	2"	0	0	195.22	0
37	3*	0	0	390.46	0
38	4"	0	0	610.08	0
39					
40	Gallonage	-	0	9.11	0
41					
42				_	
43	Total Multi-Family	0	0	_	0
44	Average Bill			_	
45					
46	Flat Rate				
47	Res. Wastewater Only	0	0	60.75	0
48	Cmrl. Wastewater Only	0	0		0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other				0
52					
53					
54	Subtotal				6,914

Customer Monthly Billing Schedule

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page:

Preparer:

E-3

1 of 1

S Szczygiel

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

WATER

Line	(1) Month/	(2)	(3) General	(4) Multi-Family	(5)	(6) Private Fire	(7) Other	(8)
No.	Year	Residential	Service	Dwelling	Trailer	Protection	(Irrigation)	Total
1	Jan-07	33		0	^			
2	Feb-07	33	0	0	0	0	0	33
2	Mar-07	33	0	0	0	0	0	33
3			0	0	Ū	U	U	33
4	Apr-07	34	U	U	U	U	Ü	34
5	May-07	34	0	0	0	0	0	34
6	Jun-07	34	0	0	0	0	0	34
7	Jul-07	34	0	0	0	0	0	34
8	Aug-07	34	0	0	0	0	0	34
9	Sep-07	34	0	0	0	0	0	34
10	Oct-07	34	0	0	0	0	0	34
11	Nov-07	34	0	0	0	0	0	34
12	Dec-07	34	0	0	0	0	0	34
13	Total Water	405	0	0	0	0	0	405

SEWER

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Month/		General	Multi-Family		Private Fire	Other	
No.	Year	Residential	Service	Trailer	Trailer	Protection	(Irrigation)	Total
4.4	\ 07	20	•		0	0	0	22
14	Jan-07	33	U	U	Ü	U	Ü	33
15	Feb-07	33	0	0	0	0	0	33
16	Mar-07	33	0	0	0	0	0	33
17	Apr-07	33	0	0	0	0	0	33
18	May-07	34	0	0	0	0	0	34
19	Jun-07	34	0	0	0	0	0	34
20	Jul-07	34	0	0	0	0	0	34
21	Aug-07	34	0	0	0	0	0	34
22	Sep-07	34	0	0	0	0	0	34
23	Oct-07	34	0	0	0	0	0	34
24	Nov-07	34	0	0	0	0	0	34
25	Dec-07	34	0	0	0	0	0	34
26	Total Sewer	404	0		0	0	0	404

Miscellaneous Service Charges

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: Preparer: E-4 1 of 2 J Lihvarcik

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

WATE	R					
	(1)		(2)	(3)	(4)	(5)
Line			Present	Present	Proposed	Proposed
No.	Type Charge	_	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1 2	Initial Connection		15.00	-	50.00	75.00
3	Normal Reconnect		15.00	-	50.00	75.00
5 6	Violation Reconnect		15.00	-	75.00	115.00
7 8	Premises Visit		10.00	-	50.00	75.00
9 10	Late Payment Fees		•		5.00	
SEWE						
	(1)		(2)	(3)	(4)	(5)
Line			Present	Present	Present	Proposed
No.	Type Charge	_	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
11 12	Initial Connection		15.00	-	50.00	75.00
13 14	Normal Reconnect		15.00	-	50.00	75.00
15 16	Violation Reconnect		At Cost	-	Actual cost	Actual cost
17 18	Premises Visit		10.00	-	50.00	75.00
19 20	Late Payment Fees		-		5.00	
21						
22	DEPOSITS (REFUND		Wate		Sewe	
23	Class	Meter Size	Present	Proposed	Present	Proposed
24	not specified	All sizes	-		-	
25	not specified	5/8 X 3/4"	-		-	
26	not specified	1"	-		-	
27	not specified	1.5"	-		-	
28	not specified	Over 2"	-		-	
29	Danish and the h	A11				
30	Residential	All sizes	-	20.44	-	450.00
31	Residential	5/8 X 3/4"	-	99.41	- ,	159.82
32	Residential	1"	-	Two x	- 1	Two x
33	Residential	1.5"	-	Estimated	-	Estimated
34	Residential	Over 2"	-	Monthly Bill	-	Monthly Bill
35	0	60		T		Tour or and of
36	General	All sizes	-	Two x est'd monthly Bill	-	Two x est'd monthly Bill
37	General	5/8 X 3/4"	-		-	
38	General	1"	-		-	
39		1.5"	-		-	
40	General	2"	-		-	
41	General	4"	-		-	
42	General	8"	=			

Miscellaneous Service Charges

Florida Public Service Commission

Morningview

50

51 52

53

54

55 56 calls and dispatches to our FSRs on call.)

Customer requested change of mailing address
Office

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Explanation: Provide a schedule of derivation of charges

Schedule: E-4
Page: 2 of 2
Preparer: J Lihvarcik

(3) (4) (5) (6) (7) (8) (9) Line Hourly No. Description **Annual Pay** Base Rate Field Employee 1 2 Sr. Facility Operator 62,491,88 3 **Utility Tech Coordinator** 39.832.42 Utility Tech I 4 26,902,50 5 Utility Tech 1 25,038.91 6 Utility Tech I 25,681.60 Utility Tech I 7 17,400.00 8 Utility Tech II 26,571.48 9 Utility Tech II 25,601.00 10 Utility Tech II 26,700.00 11 **Utility Tech II** 24.914.00 Hours/Year Fleid Employees Average Base 12 30,113.38 2.080 14.48 13 Rate 14 P/R Overhead 30.0% 4.34 Field/Office Overhead 15 10.0% 1.45 16 Field Employees Loaded Cost 20.27 17 18 Office Employee 19 Administrative Assistant 29,537.19 20 Administrative Assistant 36.468.07 **New Business Coordinator** 21 47,362.58 22 Office Clerk 23,493.54 23 Operations Support Coordinator 55,941.12 Hours/Year Office Employees Average Salary 24 38,560.50 2.080 18.54 25 Rate 26 P/R Overhead 30.0% 5.56 27 Field/Office Overhead 15.0% 2.78 28 Office Employees Loaded Cost 26.88 29 30 Calculation of Miscellaneous Service Charges Hourty Total Proposed 31 Description # Hours Rate **Labor Cost** Other Cost Cost Fee 32 **Collect Delinquent Account** 33 (CSR takes average 1 hour to process the delinquent account work.) 34 Office 26.88 26.88 26.88 25.00 35 36 Connections, Premises Visits / Service Calls in Normal Hours 37 (Technician to respond, evaluate, fix and complete service order takes average 1.5 hours. Customer service takes average 45 38 minutes to handle call, prepare work order, and close out work order when technician completes work.) 39 Field 1.5 20.27 30.40 30.40 40 Office 0.75 26.88 20.16 20.16 41 Total 50.56 50.56 50.00 42 43 Connections, Premises Visits / Service Calls After Hours 44 = 1.5 X Connections in Normal Hours above 75.85 75.85 75.00 45 46 **Reconnect Disconnected Service in Normal Hours** 47 (= Collect Del. Acct + Connections in Normal Hours above) 77.44 77.44 75.00 48 49 **Reconnect Disconnected Service After Hours**

= 1.5 X Reconnect in Normal Hours above

Answering Service Cost

Total

(1.5 X Sum of Reconnection and Collection Delinquent Account. During this period an answering service receives customer

0.12

26.88

116.17

118.17

2.00

3.23

115.00

3.00

2.00

2.00

116.17

116.17

3.23

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-5
Page: 1 of 1
Preparer: S Szczygiel

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

Line	(1) Month/	(2) Initial	(3) Normal	(4) Violation	(5) Premises	(6) Other	(7)
No.	Year	Connection	Reconnect	Reconnect	Visit	Charges	Total
WATE							
1	Jan-07	0	0	0	0	0	0
2	Feb-07	0	0	0	0	0	0
3	Mar-07	0	0	0	0	0	0
4	Apr-07	0	0	0	0	0	0
5	May-07	0	0	0	0	0	0
6	Jun-07	0	15	0	0	0	15
7	Jul-07	15	0	0	0	0	15
8	Aug-07	0	0	0	0	0	0
9	Sep-07	0	0	0	0	0	0
10	Oct-07	0	0	0	0	0	0
11	Nov-07	0	0	0	0	20	20
12	Dec-07	0	0	0	0	0	0
13	•						
14	Total Water	15	15	0	0	20	50
15	Annual Events	1	1	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	50	50	0	0	20	120
SEWE	R						
19	Jan-07	0	0	0	0	0	0
20	Feb-07	0	0	0	0	0	0
21	Mar-07	0	0	0	0	0	0
22	Apr-07	0	0	0	0	0	0
23	May-07	0	0	0	0	0	0
24	Jun-07	0	0	0	0	0	0
25	Jul-07	0	0	0	0	0	0
26	Aug-07	0	0	0	0	0	0
27	Sep-07	0	0	0	0	0	0
28	Oct-07	0	0	0	0	0	0
29	Nov-07	0	0	0	0	0	0
30	Dec-07	0	0	0	0	0	0
31		 					
32	Total Sewer	0	0	0	0	0	0
33 34	Annual Events	0	0	0	0		
35	Proposed Rate	50	50	Actual cost	50	5	
36	Proposed Revenue	0	0	0	0	0	0
-	i ioposco iteratido	U	v	U	U	v	U

Public Fire Hydrants Schedule

Florida Public Service Commission

Morningview Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Schedule: E-6 Page: 1 of 1

Water [X] or Sewer []

1

Preparer: J Lihvarcik

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

(1)	(2)	(3)	(4)
Line No.	Size	Туре	Quantity

Any fire hydrant information is detailed on enclosed system maps

Private Fire Protection Service

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-7
Page: 1 of 1

Preparer: J Lihvarcik

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

(4)	(1)	/2\	/A\
(1)	(2)	(3)	(+)
* /.	_`. '	_` ′	~ ` '
l ine No	Size	Tyne	Quantity
LING 140.	Size	1,700	Qualitary

1 Any fire hydrant information is detailed on enclosed system maps

Contracts and Agreements Schedule

Florida Public Service Commission

Morningview
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: E-8
Page: 1 of 1
Preparer: J Lihvarcik

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

Line	(1)	(2)	-
No.	Туре	Description	

None

Tax or Franchise Fee So	chedule
-------------------------	---------

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

E-9

Page:

1 of 1

Preparer: S Szczygiel

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable).

State the type of agreement (i.e. contract, tax).

	(1)	(2)	(3)	(4)	(5)
Line No.	Type Tax or Fee	To Whom Paid	Amount	How collected From Customers	Type Agreement
WATE	R				
1	Regulatory Assessment Fee	Florida Public Service Comm.	786	Included in overall cost of service	None

SEWER

2 Regulatory Assessment Fee

Florida Public Service Comm.

982 Included in overall cost of service

None

Service Availability Charges Schedule

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-10
Page: 1 of 1
Preparer: J Lihvarcik

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

Line	(1)	(2)	(3)	(4)
No.	Type Charge	Size Unit	Present	Proposed
WAT	ER	<u> </u>	Charges	Charges
1	Service Installation Charge	5/8"	143.00	1,000.00
2	_	3/4"	143.00	Actual Costs
3	(Service Line Size)	1"	154.00	Actual Costs
4		1 1/2"	202.00	Actual Costs
5		2"	245.00	Actual Costs
6		Over 2"	Actual Costs	Actual Costs
7 8	Meter installation Fee	5/8*	90.00	210.00
9	(Meter Size)	3/4"	110.00	Actual Costs
10	(1"	140.00	Actual Costs
11		1 1/2"	300.00	Actual Costs
12		2"	385.00	Actual Costs
13		Over 2"	Actual Costs	Actual Costs
14				
15	Back Flow Preventor Installation Fee	All sizes	Actual Costs	Actual Costs
16 17				
18				
19				
20				
21				
22	Plant Capacity Charge	ERC	700.00	700.00
23	. In capacity offargo	Per Gallon Equivalent	-	2.75
24		1 of Canon Equivalent		2.70
25	Main Extension Charge	ERC	446.00	446.00
26	ű	Per Foot Equivalent	-	5.37
SEW	FR			
27	Service Installation Charge	=<4"		2,000.00
28		>4"		Actual Costs
29				
28				
29		4* unpaved	-	
30		4" paved	548.00	
31		6" unpaved	-	
32		6" paved	-	
33				
34	Plant Capacity Charge	ERC	1,300.00	1,300.00
35		Per Gallon Equivalent	7.59	7.60
36				
37	Main Extension Charge	ERC	480.00	480.00
38		Per Foot Equivalent	7.38	7.38
39				
40				
41				
42 43				
44				
		123	mainte.	1 5/16/2008 1:38 PM

Guaranteed Revenues Received

Florida Public Service Commission

Morningview
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: Page: E-11 1 of 1

Preparer:

J Lihvarcik

Water[X] or Sewer[X]

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

Morningview
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Water [X] or Sewer [X]

Schedule: E-12 Page: 1 of 1 Preparer: N/A

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

Line					
No.	 		 	 	

Not applicable; no industrial customers.

Billing Analysis Schedules

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer [X] Customer Class:

Meter Size:

Schedule: Page: E-14 1 of 1

Preparer:

G Prettyman

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

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

See attached Bill Analyses

Morningview ENGINEERING SCHEDULES

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE <u>NUMBER</u>
Gallons of Water Pumped, Sold & Unaccounted For	F-1	129
Gallons of Wastewater Treated	F-2	130
Water Treatment Plant Data	F-3	131
Wastewater Treatment Plant Data	F-4	132
Used and Useful Calculations - Water Treatment Plant	F-5	133
Used and Useful Calculations - Sewer Treatment Plant	F-6	134
Used and Useful Calculation - Distribution & Collection Systems	F-7	135
Margin Reserve Calculations	F-8	136
Equivalent Residential Connections Calculation - Water	F-9	137
Equivalent Residential Connections Calculation - Sewer	F-10	138

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

Florida Public Service Commission

Morningview Docket No. 080121-WS Schedule: F-1
Page: 1 of 1
Preparer: J Lihvarcik

Historical Test Year Ending December 31, 2007

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

		(1)	(2)	(3)	(4)	(5) Unaccounted	(6) %
Line	Month	Gallons	Gallons	Gallons	Other	For Water	Unaccounted
No.		Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
1	Jan-07	233	0	170	83	(21)	
2	Feb-07	210	0	153	4	53	
3	Mar-07	287	0	209	114	(37)	
4	Apr-07	279	0	204	4	72	
5	May-07	351	0	272	83	(4)	
6	Jun-07	261	0	202	33	26	
7	Jul-07	264	0	205	17	43	
8	Aug-07	231	0	179	19	34	
9	Sep-07	229	0	181	4	45	
10	Oct-07	208	0	164	4	40	
11	Nov-07	226	0	178	83	(36)	
12	Dec-07	197	0	156	4	38	
13	TOTAL	2,976	0	2,274	450	251	8.4%

Gallons of Wastewater Treated & Unaccounted For In Thousands of Gallons

Florida Public Service Commission

Schedule:

F-2

Page:

1 of 1

Preparer:

J Lihvarcik

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

		(1)	(2)	(3)	(4)	(5)	(6) Total Purch.
Line	Month		Individual Plant	t Flows		Total Plant	Sewage
No.	2005	STP#1	(Name)	(Name)	(Name)	Flows	Treatment
1	Jan	173	0	0	0	173	0
2	Feb	161	0	0	0	161	0
3	Mar	164	0	0	0	164	0
4	Apr	156	0	0	0	156	0
5	May	170	0	0	0	170	0
6	Jun	154	0	0	0	154	0
7	Jul	162	0	0	0	162	0
8	Aug	162	0	0	0	162	0
9	Sep	159	0	0	0	159	0
10	Oct	233	0	0	0	233	0
11	Nov	152	0	0	0	152	0
12	Dec	156	0	0	0	156	0
13	Total	2,002	0	0	0	2,002	0

Water Treatment Plant Data

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-3

Page: Preparer: 1 of 1 J Lihvarcik

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

Line			5-4-	
No.	Description		Date	GPD_
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.			306,000
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		06/19/07	22,100
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day 1 2 3 4 5	06/19/07 06/27/07 06/07/07 06/06/07 06/13/07 Average	22,100 14,000 14,900 14,700 13,700
4	Average Daily Flow			8,153
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.			0

Sewer Treatment Plant Data

Florida Public Service Commission

Morningview Docket No. 080121-WS

rainfall periods.

Historical Test Year Ending December 31, 2007

Schedule:

F-4 1 of 1

Page: Preparer:

J Lihvarcik

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

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		20,000
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to	October	8,000

Used and Useful Calculations

Florida Public Service Commission

Schedule: Page:

F-5 1 of 1 Preparer:

J Guastella

Water Treatment Plant

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

w	(1) /ELLS, Interim	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			Peak Hour,	Excess Unaccounted	MD less Excess Unaccounted	PH less Excess Unaccounted	Interim Margin		Maximum	Total Well	Remaining	Wells Interim		
Line No.	Storage	Max Day (GPM)	MD X 2 (GPM)	for Water (GPM)	for Water (GPM)	for Water (GPM)	Reserve Ratio	Demand (GPM)	Supply Well (GPM)	Capacity (GPM)	Well Capacity (GPM)		Wells Interim U&U Used	
1	no	15.35	30.69	-	- (6, 7,7)	30.69	1.31	40.17	425	425	(5) 14)	n/a	100.00%	

WELLS, Permanent

							Peak Hour	Max Day			Firm Reliable	Firm Reliable		
					Excess		Demand for	Demand for			Capacity for	Capacity for	Wells	
				Margin	Unaccounted		Systems with	Systems with	Maximum	Total Well	Systems with	Systems with	Permanent	Wells
		Multiple	Max Day	Reserve	for Water	Fire Flow	No Storage	Storage	Supply Well	Capacity	No Storage	Storage	U&U	Permanent
2	Storage	Wells	(GPM)	Ratio	(GPM)	(GPM)	(GPM)	(GPD)	(GPM)	_(GPM)	(GPM)	(GPD)	Calculated	U&U Used *
3	no	no	15.35	1.31	-	- "	40.17	-	425	425	-	•	0.00%	100.00%

^{*} This system has a single well and is therefore 100% Used and Useful.

STORAGE

									Excess					
	Average 5			Interim	Interim			Margin	Unaccounted		Peak Day	Usable	Permanent	Permanent
	Max Day	Peak Hour	Reliable	Storage U&U	Storage U&U		Max Day	Reserve	for Water	Fire Flow	Demand	Storage	Storage U&U	Storage U&U
_	Demand	A5MDD X 2	Storage	Calculated	_Used	Bottom Drain	(GPD)	Ratio	(GPD)	(GPD)	(GPD)	(Gal.)	Calculated	Used
6	15,940	31,880	-	na	100.00%	-	22,100	1.31	-	-	28,920	-	па	100.00%

Used and Useful Calculations Sewer Treatment Plant

Florida Public Service Commission F-6

Morningview

Docket No. 080121-WS

Schedule: Page: Preparer:

1 of 1 J Guastella

Historical Test Year Ending December 31, 2007

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the sewer treatment plant(s) for the historical test year and the projected test year (if applicable).

	(1)	(2)	(3)	(4)	(5)	(6) Adjusted	(7)	(8)	(9)	(10)	(11)
Lìne	Average Daily Demand			Excess I&I	Margin	Average Daily Demand	Plant Capacity	Treatment U&U	Treatment		
No.	(GPD)	Treated (GPD)	181%	(GPD)	Reserve Ratio	(GPD)	(GPD)	Calculated	U&U Used		
1	5,485	5,090 N	I/A	-	1.31	7,178	20,000	35.89%	100.00%		

This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.

Inflo	w and Infiltration 8" Gravity Sewer Ft	8" Gravity Sewer Inch Ft	6" Gravity Sewer	6" Gravity Sewer Inch Ft	Total Inch Ft	Total Inch Miles	Daily Allowance - 500 GPD / In Mile	Annual Acceptable Infiltration	Inflow @ 10% of Water Sold		Gallons Sold - Sewer Customers
3	2,856	22,848	-	-	22,848	4.33	2,164	789,727	223,160	1,012,887	2,231,600
	Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess	% of Excess	% of Excess
4	100.00%	2,231,600	1,785,280	-	-	1,785,280	2,798,167	2,000,000	(798,167)	N/A	N/A

Used and Useful Calculations

Florida Public Service Commission

Water Distribution and Sewer Collection Systems

F-7 Schedule:

Morningview

1 of 1 Page:

Docket No. 080121-W\$

Preparer: J Guastella

Historical Test Year Ending December 31, 2007

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical test year and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections, It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

	(1)	(2)	(3)	(4)	(5)
Line	ERCs	Lots Fronting	U&U as	Interim	Permanent
No	2012*	Mains	Calculated	U&U Used	U&U Used
Water					
1	52.3	42	124.63%	100.00%	100.00%

Sewer 2

38.0

40

95.00%

95.00%

100.00%

This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.

^{* 2012} Trended ERCs based on Consumption & Map Counts

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Morningview
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: F-8
Page: 1 of 1
Preparer: J Guastella

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

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

	(1)	(2)	(3)	(4)	(5)	
Line		Average	Average	T	l	
No.	Year	Meters	ERCs	Trend	Increase	
WATER		25.0	25.0	00.0		
1	2003	35.0	35.0	36.2		
2	2004	35.3	40.0	38.9		
3	2005	35.0	42.5	41.7		
4	2006	36.9	44.4	44.4		
5	2007	38.9	46.4	47.1		
6	2008			49.8	5.78%	
7	2009			52.6	5.47%	
8	2010			55.3	5.18%	
9	2011			58.0	4.93%	
10	2012			60.7	4.70%	5 yrs beyond 2007
			X Coefficient(s)	2.725		
SEWER						
11	2003	34.0	34.0	34.4		
12	2004	33.3	36.9	37.0		
13	2005	33.0	40.5	39.7		
14	2006	34.9	42.4	42.3		
15	2007	37.0	44.5	45.0		
16	2008			47.6	5.90%	
17	2009			50.3	5.57%	
18	2010			52.9	5.28%	
19	2011			55.6	5.01%	
20	2012			58.2	4.78%	5 yrs beyond 2005

X Coefficient(s) 2.654

Equivalent Residential Connections - Water

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-9

F-9 1 of 1

Page: Preparer:

J Guastella

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

	(1)	(2) SF	(3) R Custome	(4) ers	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	Year	Beginning	Ending	Average	Gallons Sold	SFR (5)/(4)	Gallons Sold	ERCs (7)/(6)	% Incr. in ERCs
1	2003	35	34	34.5	2,775	80.435	2,775	34.5	
2	2004	34	34	34.0	3,187	93.735	3,187	34.0	-1.45%
3	2005	34	32	33.0	2,178	66.000	2,178	33.0	-2.94%
4	2006	32	34	33.0	2,701	81.848	2,701	33.0	0.00%
5	2007	34	34	34.0	2,258	66.406	2,258	34.0	3.03%

Average Growth Through 5-Year Period (Col. 8)

-0.36%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-10

Page: 1 of 1
Preparer: J Guastella

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

	(1)	(2) SF	(3) R Custome	(4) ers	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	Year	Beginning	Ending	Average	Gallons Treated	SFR (5)/(4)	Gallons Treated	ERCs (7)/(6)	% Incr. in ERCs
1	2003	34	34	34.0	1,646	48.412	1,646	34.0	
2	2004	34	33	33.5	1,637	48.866	1,637	33.5	-1.47%
3	2005	33	31	32.0	1,460	45.625	1,460	32.0	-4.48%
4	2006	31	34	32.5	1,651	50.800	1,651	32.5	1.56%
5	2007	34	34	34.0	1,552	45.647	1,552	34.0	4.62%
				Average G	Frowth Throu	ugh 5-Year P	eriod (Col. 8))	0.00%

Morningview INTERIM RATE SCHEDULES Revision 1

	Revision 1	
SCHEDULE TITLE	SCHEDULE NUMBER	PAGE NUMBER
Rate Schedule - Interim Rates	G-1	141
Schedule of Rate Base - Interim Rates	G-2	142
Schedule of Adjustments to Rate Base - Interim	G-3	143
Schedule of Net Operating Income - Interim	G-4	144
Schedule of Adjustments to Operating Income - Interim	G-5	145
Schedule of Requested Cost of Capital - Interim	G-6	146

Rate Schedule - Interim Rates

Florida Public Service Commission

G-1

1 of 1

T Rendell

Schedule:

Preparer:

Page:

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water[X] Sewer [X]

Explanation: Provide a schedule of present and proposed interim rates

-	(1)	(2)	(3)	(4)	(5)
Line		Present	Unlimited	Limited	·
No.	Class/Meter Size	Rates	Interim Rates	Interim Rates	Class/Meter Size
	WATER		49.9%	8.5%	SEWER
1	Residential				Residential
2	5/8" X 3/4"	18.31	27.44	19.87	All Meter Sizes
3	3/4"	27.46	41.16	29.80	3/4"
4	1"	45.79	68.63	49.69	1"
5	1-1/2"	91.57	137.25	99.36	1-1/2"
6	2*	146.51	219.60	158.98	2"
7	3"	293.03	439.22	317.97	3"
8	4"	457.84	686.25	496.81	4"
9	6"	915.71	1,372.54	993.66	6"
10	8"	1,465.13	2,196.06	1,589.85	8"
11	10"	2,106.12	3,156.83	2,285.40	10°
12	Gallonage, Block 1	3.88	5.82	4.21	Gallonage cap (gallons)
13	Block 2	3.88	5.82	4.21	Gallonage charge
14	Block 3	3.88	5.82	4.21	_ •
15	General Service				General Service
16	5/8" X 3/4"	18.31	27.44	19.87	5/8" X 3/4"
17	3/4"	27.46	41.16	29.80	3/4"
18	1"	45.79	68.63	49.69	1"
19	1-1/2"	91.57	137.25	99.36	1-1/2"
20	2"	146.51	219.60	158.98	2"
21	3"	293.03	439.22	317.97	3"
22	4"	457.84	686.25	496.81	4"
23	6°	915.71	1,372.54	993.66	6"
24	8"	1,465.13	2,196.06	1,589.85	8"
25	10"	2,106.12	3,156.83	2,285.40	10"
26	Gallonage charge	3.88	5.82	4.21	Gallonage charge
27	Fire Protection				Flat Rate
28	2"	12.20	18.29	13.24	Res, Wastewater Only
29	3"	24.42	36.60	26.50	Cmrl. Wastewater Only
30	4"	38.14	57.17	41.39	Sprinkler Heads
31	6"	76.32	114.39	82.82	Reuse
32	8"	122.09	183.00	132.48	
33	10"	175.50	263.05	190.44	
				•	

(5)	(6)	(7)	(8)
	Present	Unlimited	Limited
Class/Meter Size	Rates	Interim Rates	Interim Rates
SEWER		104.1%	42.8%
Residential			
All Meter Sizes	24.40	49.79	34.85
3/4"	-	-	•
1"	-	-	-
1-1/2"	-	-	-
2"	-	-	-
3"	_	-	-
4"	•	-	-
6"	-	-	-
8"	-	-	-
10°	-	-	-
Gallonage cap (gallons)	6,000	6,000	6,000
Gallonage charge	7.57	15.45	10.81
General Service			
5/8" X 3/4"	24.40	49.79	34,85
3/4"	36.62	74.73	52.30
1"	61.02	124,52	87.15
1-1/2"	122.02	249.00	174.28
2"	195.22	398.38	278.83
3"	390.46	796.81	557.68
4"	610.08	1,244.98	871.36
6"	1,220.18	2,490.00	1,742.75
8"	1,952.30	3,984.03	2,788.42
10"	2,806.43	5,727.04	4,008.35
Gallonage charge	9.11	18.59	13.01
Flat Rate			
Res. Wastewater Only	60.75	123.97	86.77
Cmrl. Wastewater Only	60.75	123.97	86.77
Sprinkler Heads	-	-	-
Reuse	-	•	-

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: G-2 Page: 1 of 1

Preparer:

R Griffin/J Guastella

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

	(1)	(2)	(3)	(4)	(5)	(6)
	- ,	Adjusted	Adjustments	Adjustments	Interim	
Line		Average	for	Last	Rate	Supporting
No.	Description	Balance	Non-U&U	Rate Case	Base	Schedule(s)
WAT	ER					
1	Utility Plant in Service	109,376	0	0	109,376	A-5
2	Utility Land & Land Rights	882		0	882	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(33,571)	0	0	(33,571)	A-9
5	Less: CIAC	(4,973)	0	0	(4,973)	A-12
6	Accumulated Amortization of CIAC	2,977	0	0	2,977	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	4,557		0	4,557	A-1
11	Total Rate Base	79,247	0	0	79,247	
SEW	VER					
12	Utility Plant in Service	173,089	(570) 0	172,519	A-6
13	Utility Land & Land Rights	1,140		0	1,140	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(129,759)	38	. 0	(129,721)	A-10
16	Less: CIAC	(7,699)	0	0	(7,699)	A-12
17	Accumulated Amortization of CIAC	5,354	0	0	5,354	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20		4,667		0	4,667	A-2
21	Total Rate Base	46,791	(532	2)0	46,260	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [] Water [X] Sewer [X]

Schedule:

G-3

Page: Preparer: 1 of 1

R Griffin

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

	(1)	(2)	(3)
Line		Interim	Interim
No.	Description	Water	Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FOR	INTERIM RATE P	URPOSES
2			
3	Utility Plant in Service	0	(570)
4	For Water details see schedules A-5, F-5, and F-7		
5	For Sewer details see schedules A-6, F-6, and F-7		
6	, ,		
7	Accumulated Depreciation	0	38
8	For Water details see schedules A-9, F-5, and F-7		
9	For Sewer details see schedules A-10, F-6, and F-7		
10			
11			
12	Total Rate Base		(532)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Morningview Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []
Water [X] Sewer [X]

Schedule: G-4
Page: 1 of 1
Preparer: S Szczygiel

	(1)	(2)	(3)	(4)	(5)	(6)	(7) Requested	(8)	(9) FWS Consol.	(10)
			Adjustments	1.11256 - 1-1	A diveted Interior	Interim	Interim	Standalone	Unlimited	Supporting
Line		Utility Adjusted	for		Adjusted Interim Test Year	Increase	Revenues	% increase	% Increase	Schedules
	Description	Test Year	Non-U&U_	Adjustments	rest rear	IIICIGASS_	1000011000	70 11,0.00		
Wate		.=		٥	17,394	17,927	35,321	103.06%	49.9%	E-2w
1	Water Sales Revenues	17,394		0	77,3 34 50	0	50	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		E-2w
2	Other Revenues	50				17,927	35,371	•		
3	OPERATING REVENUES	17,444	0	0	17, 444	17,327	00,011			
4	Operation & Maintenance	18,695		0	18,695	265	18,959			B-5
<u>-</u>	Depreciation, net of CIAC Amort.	3,693	0	0	3,693		3,693			B-13
6	Amortization	263		0	263		263			- 4-
7	Taxes Other Than Income	3,501	(648)	0	2,854	806	3,660			B-15
,	Provision for Income Taxes	(3,698)	,,	0	(3,698)	6,502	2,804	_		C-1
9	OPERATING EXPENSES	22,453	(648)	O		7,573	29,379			
٠			, ,							
10	NET OPERATING INCOME	(5,009)	648	0		10,354	5,992	•		A-1
11	RATE BASE	79,247	· · · · · · · · · · · · · · · · ·		79,247		79,247	•		A-1
12	RATE OF RETURN	-6.32%			-5.50%		7.56%	_		
Sew	er							0.4 700	104.1%	E-2s
13		21,561		C		20,424	41,985	94.73%	104.176	E-2s
14	Other Revenues	_ 0 _		9		0	0	_		E-23
15	OPERATING REVENUES	21,561	0	(21,561	20,424	41,985			
40	On the Statement	23,991		(23,991	302	24,293			B-6
16	Operation & Maintenance	8,137	0	ò	8,137		8,137			B-14
17	Depreciation, net of CIAC Amort.	202	J	ì	202		202			
18	Amortization Taxes Other Than Income	913	2,393	Č	3,306	918	4,225			B-15
19	Provision for Income Taxes	(5,777)	2,000	Č		7,408	1,630			C-1
20 21	OPERATING EXPENSES	27,465	2,393			8,628	38,487	_		
21	OPERATING EXPENSES	21,100	2,000							
22	NET OPERATING INCOME	(5,904)	(2,393)) ((8,298)	11,796	3,498	_		A-2
23	RATE BASE	46,791			46,791		46,791			A-Z
24		-12.62%	ļ		-17,73%		7.48%	<u> </u>		
~~			ı							

Schedule of Adjustments to Operating Income - InterIm

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5

Page:

1 of 1

Preparer: S Szczygiel

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Lino	(1)	(2)	(3)
Line No.	Description	Interim Water	Interim
	USED & USEFUL ADJUSTMENT TO 20	05 TEST YEAR	Sewer
1	Depreciation Expense for Interim Rate purposes	0	•
2	For Water details see schedules B-13, F		0
3	For Sewer details see schedules B-14, F	-6, and F-7	
4		o, and 1 -1	
5	Property Taxes for Interim Rate purposes	(648)	2,393
6	For details see schedule B-15		2,,000
	UTILITY PROJECTED REVENUE REQU	JIREMENT ADJUSTMENTS	
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	17,927	20,424
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense		302
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	807	919
15	NOOME TAY AR WAR IN		
16 17	INCOME TAX ADJUSTMENT		
18	Rate Year Revenue at Present Rates Plus Required Revenue Adjustment	17,444	21,561
19	Rate Year Revenue at Proposed Rates	17,927	20,424
20	Nate Teal Nevertue at FToposeu Nates	35,371	41,985
21	Less Operating Expenses Before Income Taxes	(26,575)	(36,856)
22	Less Interest Expense	(1,528)	(30,830)
23	Taxable Income	7,268	4,227
24	Income Tax at Composite Rate of 38.58%	2,804	1,630
25	Less Income Tax at Present Rates	3,698	5,777
26	to see The Art.		
27	Income Tax Adjustment	6,502	7,408

Schedule of Requested Cost of Capital

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [] Projected []
Water [X] Sewer [X]

Schedule:

G-6

Page: Preparer: 1 of 1 S Anzaldo

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Reconciled			Weighted		
Line		To Reguested		Cost	Cost		Supporting
No.		Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT			•				
1	Long-Term Debt	29,207	36. 86%	5.10%	1.88%	1,490	D-2
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	48,279	60.92%	9.25%	5.63%	4,465	D-2
5	Customer Deposits	619	0.78%	6.00%	0.05%	37	D-2
6	Accumulated Deferred Income Taxes	1,142	1.44%	0.00%	0.00%	0	D-2
7	Total	79,247	100.00%	-	7.56%	5,992	
SEW	ÆR.						
8	Long-Term Debt	16,985	36.30%	5.10%	1.85%	867	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	28,075	60.00%	9.25%	5.55%	2,596	D-2
12	Customer Deposits	587	1.25%	6.00%	0.08%	35	D-2
13	Accumulated Deferred Income Taxes	1,145	2.45%	0.00%	0.00%	0	D-2
14	Total	46,791	100.00%	-	7.48%	3,498	•

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