

**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

CMP	_____
COM	_____
CTR	_____
EUR	_____
UCI	_____
QPC	_____
PCA	_____
ALR	_____
SGA	_____
SEC	_____
OTH	_____

**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**  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

Schedule: A-1  
 Page: 1 of 1  
 Preparer: R Griffin/J Guastella

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.

Line No.	(1) Description	(2) (3) Historical Test Year 2007		(5) (6) Pro Forma Test Year		(7) Supporting Schedules	
		Average Balance Per Books	Adjusted Average Balance	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	0	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	<b>Total Rate Base</b>	<b>72,945</b>	<b>6,303</b>	<b>79,247</b>	<b>9,858</b>	<b>89,106</b>	

**Schedule of Sewer Rate Base**

**Florida Public Service Commission**

**Morningview**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

Schedule: A-2  
 Page: 1 of 1  
 Preparer: R Griffin/J Guastella

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) Line No.	(2) Description	(3) Historical Test Year 2007		(5) Pro Forma Test Year		(7) Supporting Schedules
		(4) Average Balance Per Books	(3) Adjustments	(4) Adjusted Average Balance	(6) Adjusted Average Balance	
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	<b>Total Rate Base</b>	<b>40,659</b>	<b>6,133</b>	<b>46,791</b>	<b>2,029</b>	<b>48,821</b>

## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

## Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ X ]

Schedule: A-3

Page: 1 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.

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			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	<u>2,134</u>	<u>2,021</u>	
7				
8	<b>Pro Forma Adjustments</b>			
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	<u>6,243</u>	<u>558</u>	
17				
18	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
19		-	-	
20	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
21				
22	<b>NON-USED &amp; USEFUL</b>			A-7
23	To reflect calculated Adjusted NU&U amounts	-	-	
24		-	-	
25	<b>CONSTRUCTION WORK IN PROGRESS</b>			
26	Not Applicable	-	-	
27		-	-	
28	<b>ACCUMULATED DEPRECIATION</b>			A-9, A-10
29	Allocation of Corporate IT	262	248	
30	Allocation of Corp Structures & Improvements	23	22	
31		-	-	
32	PSC Depr Rate Correction	38	184	
33		-	-	
34	Total 2007 Adjustments	<u>323</u>	<u>454</u>	
35				
36	<b>Pro Forma Adjustments</b>			
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	
41	Salvage	122	NA	
42		-	-	
43		-	-	
44		-	-	
45		-	-	
46	Total Pro Forma Adjustments	<u>(2,060)</u>	<u>2</u>	
47				

Schedule of Adjustments to Rate Base

Florida Public Service Commission

**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.

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>CIAC</b>			A-12
2		-	-	
3	Total 2007 Adjustments	-	-	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	-	-	
8				
9	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
10		-	-	
11	PSC Depr Rate Correction	(65)	(102)	
12	Total 2007 Adjustments	(65)	(102)	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	-	-	
17				
18	<b>ACQUISITION ADJUSTMENTS</b>			
19	Not Applicable	-	-	
20				
21	<b>ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
22	Not Applicable	-	-	
23				
24	<b>ADVANCES FOR CONSTRUCTION</b>			A-16
25	Not Applicable	-	-	
26				
27	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
28				
29	2007 Based on Balance Sheet method; details A-17	4,557	4,667	
30				
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.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
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	_____	_____
	1998		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/98 Balance	_____	_____
	1999		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/99 Balance	_____	_____
	2000		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/00 Balance	_____	_____
	2001		
22	Additions		
23	Retirements		
24	Adjustments		
25	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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
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

Supporting Schedules: A-5, A-6

**Schedule of Water Plant in Service By Primary Account**

**Florida Public Service Commission**

Test Year Average balance

**Morningview**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

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.

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE 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		SOURCE 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		WATER 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		TRANSMISSION & 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		GENERAL PLANT						
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	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	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	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	8	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>110,258</u>		<u>0</u>	<u>6,243</u>		<u>0</u>

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.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	300	300	300	300	300	300	300	300	300	300	300	300	300	300
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	882	882	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	28,117	28,117	28,117	26,209
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	6,411	6,411	6,411	6,411
20	320.3	Water Treatment Equipment	821	821	821	821	821	821	821	821	821	821	821	821	821	821
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488
27	331.4	Transm. & Distribution Mains	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624
28	333.4	Services	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097
29	334.4	Meters & Meter Installations	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	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	107	8
45	348.5	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	882	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 No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	300	300	300	300	300	300	300	300	300	300	300	300	300	300
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	882	882	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	28,117	28,117	28,117	26,209
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	6,411	6,411	6,411	6,411
20	320.3	Water Treatment Equipment	821	821	821	821	821	821	821	821	821	821	821	821	821	821
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488	57,488
27	331.4	Transm. & Distribution Mains	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624	6,624
28	333.4	Services	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097	1,097
29	334.4	Meters & Meter Installations	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	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	215	219	219	219	219	224	224	224	224	224	224	224	224	222
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	1,510	1,580	1,721	1,741	1,792	1,830	1,892	1,932	2,058	2,135	2,154	2,239	2,266	1,912
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	107	8
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	86,941	111,823	111,965	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

Florida Public Service Commission

Test Year Average balance

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-6

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	Account Name	(1) Historical Test Year 2007			(5) Pro Forma Adjustments		
			Adjusted Balance	(3) Non-Used & Useful		Amount	(6) Non-Used & Useful	
				(2) %	(4) Balance		(7) %	(8) Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	159	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
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	3,097	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	11,399	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	3,105	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		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	45,962	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	70,558	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	1,140	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	4,189	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	32,215	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	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		RECLAIMED 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	383	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
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		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	210	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	1,811	0.00%	0	558	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63	TOTAL		174,229		0	558		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 [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-8  
 Page: 2 of 3  
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	159	159	159	159	159	159	159	159	159	159	159	159	159	159
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097
10	361.2	Collection Sewers - Gravity	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399	11,399
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962	45,962
21	371.3	Pumping Equipment	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558	70,558
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140
25	354.4	Structures & Improvements	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	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	383	383	383	383	383	383	383	383	383	383	383	383	383	383
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	172,207	172,207	172,207	172,207	172,207	172,207	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	1,140





## Non-Used and Useful Plant - Summary

## Florida Public Service Commission

Morningview

Schedule: A-7

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

Historical 2007 &amp; Pro Forma

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

Provide additional support schedules, if necessary.

Line No.	Description	(1)	(2)	(3)	(4)	(5)
			Historical Test Year Adjusted Balance	Pro Forma Test Year Adjustments	Adjusted Balance	Supporting Schedules
<b>Water</b>						
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		<u>0</u>	<u>0</u>	<u>0</u>	
<b>Sewer</b>						
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		<u>0</u>	<u>0</u>	<u>0</u>	

**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.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
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	_____	_____
	1998		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/98 Balance	_____	_____
	1999		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/99 Balance	_____	_____
	2000		
18	Additions		
19	Retirements		
20	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
	2002		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	30,313	108,606
	2004		
34	Additions	1,186	4,421
35	Retirements	0	0
36	Adjustments	(4,760)	(804)
37	12/31/04 Balance	26,739	112,223
	2005		
38	Additions	1,186	4,421
39	Retirements	0	0
40	Adjustments	(3)	(1)
41	12/31/05 Balance	27,922	116,643
	2006		
42	Additions	1,688	5,229
43	Retirements	(1,023)	0
44	Adjustments	6,065	3,700
45	12/31/06 Balance	34,652	125,572
	2007		
46	Additions	3,301	6,586
47	Retirements	(3,309)	0
48	Adjustments	77	1,250
49	Allocations	459	435
50	12/31/07 Balance	35,180	133,842

Supporting Schedules: A-9, A-10

## Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 &amp; Pro Forma

Schedule: A-9

Page: 1 of 3

Preparer: R Griffin/J Guastella

Explanation: Provide the Average Water Accumulated Depreciation by Primary Account and the calculation of the Average Non-Used and Useful amounts.

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	161	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
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	1,604	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		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	200	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	5,166	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	602	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	171	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	19,939	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	4,270	0.00%	0	0	0.00%	0
28	333.4	Services	777	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	396	0.00%	0	(2,062)	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		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	23	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	262	0.00%	0	2	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	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	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	33,571		0	(2,060)		0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	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	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	2,815	(421)	(347)	(274)	(201)	(128)	(55)	19	92	165	238	312	385	200
19	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
20	320.3	Water Treatment Equipment	584	588	592	596	601	605	609	613	617	622	626	630	634	609
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	117	126	135	144	153	162	171	180	189	198	207	216	225	171
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	19,117	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
27	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	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	34,653	31,619	31,894	32,169	32,444	32,719	32,994	33,268	33,544	33,819	34,094	34,369	34,645	33,246

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

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 No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	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		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	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	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	2,815	(421)	(347)	(274)	(201)	(128)	(55)	19	92	165	238	312	385	200
19	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
20	320.3	Water Treatment Equipment	584	587	590	593	596	599	602	605	608	612	615	618	621	602
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	117	126	135	144	153	162	171	180	189	198	207	216	225	171
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	19,117	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
27	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	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	20	20	21	21	22	22	23	23	24	24	25	25	26	23
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	109	131	155	179	204	229	256	282	311	341	371	402	433	262
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL		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

Florida Public Service Commission

Test Year Average balance

Morningview

Schedule: A-10

Docket No. 080121-WS

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Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 &amp; Pro Forma

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful		Amount	Non-Used & Useful	
				%	Balance		%	Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	88	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
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	0	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		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	19,856	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	69,313	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	3,185	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	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		RECLAIMED 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	28	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
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		GENERAL PLANT						
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	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	129,759		0	2		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

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.

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	86	86	86	87	87	87	88	88	88	89	89	89	90	88
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	2,308	2,316	2,325	2,333	2,342	2,351	2,359	2,368	2,376	2,385	2,394	2,402	2,411	2,359
10	361.2	Collection Sewers - Gravity	642	663	684	705	726	747	769	790	811	832	853	874	895	789
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	1,978	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
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	19,090	19,218	19,345	19,473	19,601	19,728	19,856	19,984	20,111	20,239	20,367	20,494	20,622	19,856
21	371.3	Pumping Equipment	67,353	67,680	68,007	68,333	68,660	68,987	69,313	69,640	69,967	70,293	70,558	70,558	70,558	69,224
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	3,120	3,131	3,142	3,152	3,163	3,174	3,185	3,196	3,207	3,218	3,229	3,240	3,251	3,185
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	30,964	31,113	31,262	31,412	31,561	31,710	31,859	32,008	32,157	32,215	32,215	32,215	32,215	31,782
28	381.4	Plant Sewers	15	15	15	15	15	15	15	15	15	15	15	15	15	15
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	17	19	21	23	26	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
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.7.1	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	TOTAL		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





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

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

Schedule: A-11  
 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.

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End 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		
35	Additions	74	74
36	Adjustments	0	0
37	12/31/07 Balance	5,030	7,756

Supporting Schedules: A-12

**Schedule of Water Contributions in Aid of Construction By Classification**

**Florida Public Service Commission**

Test Year Average balance

**Morningview**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

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.

Line No.	Acct No.	(1) Description	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Amount	Amount	Non-Used & Useful %	Amount
1		<b>WATER</b>						
2		Cash CIAC:						
3	320	Water Treatment Equipment	3,999	0.00%	0		0.00%	0
4	334	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	<u>4,973</u>		<u>0</u>	<u>0</u>		<u>0</u>
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	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%	0
15		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16								
17		Total Water CIAC	<u>4,973</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		<b>SEWER</b>						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	6,382	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	497	0.00%	0		0.00%	0
24	363	Service Installation Fees	820	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>7,699</u>		<u>0</u>	<u>0</u>		<u>0</u>
26								
27		Property CIAC:						
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	Lift Stations	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	Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38								
39		Total Sewer CIAC	<u>7,699</u>		<u>0</u>	<u>0</u>		<u>0</u>

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-12

Page: 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 intermedate year also.

Line No.	Acct No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Oct-2007	(15) Average Balance
1		<b>WATER</b>														
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	483
6	333	Service Installation Fees	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	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	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 CIAC	0	0	0	0	0	0	0	0	0	0	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		<b>SEWER</b>														
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	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	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	0	0	0	0	0	0	0	0	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	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	7,756	7,756	7,756	7,699

Schedule of Water Contributions In Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-12

Page: 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 No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 10/01/07	(15) Average Balance
1	<b>WATER</b>														
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 Service Installation Fees	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	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 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 CIAC	0	0	0	0	0	0	0	0	0	0	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	<b>SEWER</b>														
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	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	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	0	0	0	0	0	0	0	0	0
37	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	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	7,756	7,756	7,756	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.

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

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

Line No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
		(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1	<b>WATER</b>						
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 Service Installation Fees	2	0.00%	0		0.00%	0
7	Total Cash	<u>2,977</u>		<u>0</u>	<u>0</u>		<u>0</u>
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 Services	0	0.00%	0		0.00%	0
13	334 Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335 Hydrants	0	0.00%	0		0.00%	0
15	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16							
17	Total Water	<u>2,977</u>		<u>0</u>	<u>0</u>		<u>0</u>
18							
19	<b>SEWER</b>						
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		0.00%	0
25	Total Cash	<u>5,354</u>		<u>0</u>	<u>0</u>		<u>0</u>
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 Lift Stations	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 Other Plant Misc Equip	0	0.00%	0		0.00%	0
37	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38							
39	Total Sewer	<u>5,354</u>		<u>0</u>	<u>0</u>		<u>0</u>

**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 No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		<b>WATER</b>														
2		Cash														
3	320	Water Treatment Equipment	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)
4	334	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
5	331	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														
10	330	Dist Reservoirs & Standpipes	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	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	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	0	0	0	0	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		<b>SEWER</b>														
20		Cash														
21	380	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
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	18	36	54	72	90	108	126	144	162	180	198	216	108
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	5,366	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	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	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	0	0	0	0	0	0	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
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 No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	<b>WATER</b>														
2	Cash														
3	320 Water Treatment Equipment	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)
4	334 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	3,155	3,155
5	331 Main Extension Charge	0	1	2	3	4	5	6	7	8	9	10	11	11	5
6	333 Service Installation Fees	0	0	1	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	330 Dist Reservoirs & Standpipes	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	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 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	0	0	0	0	0	0	0
16															
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	<b>SEWER</b>														
20	Cash														
21	380 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	5,076	5,076
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	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	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	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	0	0	0	0	0	0	0	0	0
37	Total Property AAC	0	0	0	0	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.

---

<u>Year</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
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)
Line No.	Water Year End Balance	Sewer Year End Balance
Description		

**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 No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	<b>For All Systems:</b>		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	<u>2,603,576</u>	<u>2,658,067</u>
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	<u>2,148,073</u>	<u>336,452</u>
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	<u>455,503</u>	<u>2,321,615</u>
21			
22	<b>Allocation for this System:</b>		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.102%	0.100%
25	Assets Allocated - Water (line 10 x line 23)	2,646	2,661
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(2,183)	(337)
27			
28	Allocation Percentage - Sewer	0.096%	0.095%
29	Assets Allocated - Sewer (line 7 x line 17)	2,507	2,521
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(2,068)	(319)
31			
32	<b>Direct Assignment of CWC Accounts:</b>		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	2,363	2,232
39	Sewer	1,816	1,715
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	850	750
44			
45	Total Balance Sheet CWC-this system		
46	<b>Water</b> (Lines 25-26+34+38+42)	<u>2,826</u>	<u>4,557</u>
47	<b>Sewer</b> (Lines 29-30+35+39+43)	<u>3,105</u>	<u>4,667</u>

Supporting Schedules: A-18, A-19

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 No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) 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	7,436,598
3	Utility Plant Acquisition														
4															
5	<b>GROSS UTILITY PLANT</b>	<b>96,692,508</b>	<b>96,725,336</b>	<b>97,419,333</b>	<b>98,352,906</b>	<b>99,514,182</b>	<b>100,313,824</b>	<b>100,783,257</b>	<b>101,284,792</b>	<b>101,744,016</b>	<b>102,211,882</b>	<b>102,555,095</b>	<b>102,901,437</b>	<b>102,906,643</b>	<b>100,261,939</b>
6															
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)
8															
9	<b>NET UTILITY PLANT</b>	<b>66,498,431</b>	<b>66,632,038</b>	<b>67,021,159</b>	<b>67,902,349</b>	<b>68,784,066</b>	<b>69,323,168</b>	<b>69,566,053</b>	<b>69,841,309</b>	<b>69,960,880</b>	<b>70,143,602</b>	<b>70,181,378</b>	<b>70,411,473</b>	<b>70,038,286</b>	<b>68,946,476</b>
10															
11	<b>OTHER PHYSICAL PROPERTY</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,090,925</b>	<b>2,006,994</b>
12															
13	Cash	330,281	367,195	367,195	367,195	417,936	417,116	301,508	271,853	304,160	284,090	506,591	333,233	257,874	348,171
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	2,126,091	1,495,145	1,870,490	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)	(1,045,138)	(757,300)
18	Temporary Investments		5,092												392
19	Materials & Supplies														
20	Unbilled Revenue	659,907	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	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
23															
24	<b>TOTAL CURRENT ASSETS</b>	<b>639,018</b>	<b>151,580</b>	<b>1,486,165</b>	<b>363,105</b>	<b>1,515,347</b>	<b>1,835,396</b>	<b>1,803,232</b>	<b>1,424,804</b>	<b>1,903,718</b>	<b>1,614,473</b>	<b>2,169,381</b>	<b>264,232</b>	<b>1,761,616</b>	<b>1,302,467</b>
25															
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
27	Deferred Rate Case Expense	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	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,556	1,756,010	1,719,463	1,682,918	1,652,285	1,621,652	1,591,019	1,581,082	1,529,754	1,499,121	1,692,523
29	Other Deferred Debits	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
30															
31	<b>TOTAL DEFERRED DEBITS</b>	<b>3,867,102</b>	<b>3,908,116</b>	<b>3,937,891</b>	<b>4,094,396</b>	<b>4,182,276</b>	<b>4,226,088</b>	<b>4,313,776</b>	<b>4,307,981</b>	<b>4,359,875</b>	<b>2,239,472</b>	<b>2,254,171</b>	<b>2,207,315</b>	<b>2,355,087</b>	<b>3,557,965</b>
32															
33	<b>TOTAL ASSETS</b>	<b>73,004,551</b>	<b>72,691,734</b>	<b>74,445,215</b>	<b>74,359,850</b>	<b>76,481,689</b>	<b>77,384,652</b>	<b>77,683,061</b>	<b>77,574,094</b>	<b>78,224,473</b>	<b>75,997,547</b>	<b>76,604,930</b>	<b>74,883,020</b>	<b>76,245,914</b>	<b>75,813,902</b>

## Comparative Balance Sheet - Equity Capital &amp; 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

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average 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	673,824	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	674,701	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 Aid of Construction	26,758,946	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**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Net Operating Income Statement - Sewer	B-2	44
Adjustments to Net Operating Statements	B-3	45
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Water O & M Expenses By Month	B-5	50
Sewer O & M Expenses By Month	B-6	55
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Comparative O & M Expenses - Water, Explanations	B-7 Supl	61
Comparative O & M Expenses - Sewer	B-8	62
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Analysis of Contractual Services	B-9	64
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Net Depreciation Expense - Water	B-13	69
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Schedule of Water 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-1  
 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.

Line No.	(1) Description	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
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.

Line No.	(1) Description	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting 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)	(750)	(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%	

## Schedule of Adjustments to Operating Income

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 Szczyglief

Historical [ X ] Projected [ ]

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

Line No.	Acct	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
1		<b>UTILITY TEST YEAR ADJUSTMENTS - 2007</b>			
2	A	REVENUES			
3		Billed less Booked Revenue	(25)		E-2
4		Billed less Booked Revenue		(256)	
5		TOTAL REVENUE ADJUSTMENTS	<u>(25)</u>	<u>(256)</u>	
6					
7	B	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	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		0	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	650/750	Transportation Expenses		0	0
29	656/756	Insurance - Vehicle		0	0
30	657/757	Insurance - General Liability		0	0
31	658/758	Insurance - Workman's Comp.		0	0
32	659/759	Insurance - Other		0	0
33	660/760	Advertising Expense		0	0
34	666/766	Reg. Comm. Exp. - Rate Case Amort.		0	0
35	667/767	Reg. Comm. Exp. - Rate Case Other		0	0
36	670/770	Bad Debt Expense		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>(1,508)</u>	<u>(3,574)</u>	
43					

## Schedule of Adjustments to Operating Income

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 Schedules
1	UTILITY TEST YEAR ADJUSTMENTS - 2007, continued			
2	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
3	Allocation of Corporate IT	324	307	
4	Allocation of Corp Structures & Improvements	6	5	
5		-	-	
6	PSC Depr Rate Correction, Depr Expn	77	1,250	
7	PSC Depr Rate Correction, Amort CIAC	127	203	
8		-	-	
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>533</u>	<u>1,766</u>	
10				
11				
12	D AMORTIZATION			
13	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS	263	202	
14		0	0	
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>263</u>	<u>202</u>	
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)
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
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>(648)</u>	<u>2,393</u>	
24				
25				
26	F INCOME TAXES			
27	Income tax impact of the adjustments to per book income	(74)	(750)	C-1
28	TOTAL INCOME TAX ADJUSTMENTS	<u>(74)</u>	<u>(750)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>(1,434)</u>	<u>37</u>	

## Schedule of Adjustments to Operating Income

## 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 Szczyglol

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.	Acct	(1) Description	(2)		(3)	(4)
			Water	Sewer	Sewer	Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS				
2						
3	B	OPERATIONS & MAINTENANCE				B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	260	340	
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	603/703	Salaries & Wages - Officers, Exec.		0	0	
10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/head in 2008	193	251	
11	610/710	Purchased Water / Sewer Treatment		0	0	
12	NA /711	Sludge Removal Expense		0	0	
13	615/715	Purchased Power		0	0	
14	616/716	Fuel for Purchased Power		0	0	
15	618/718	Chemicals		0	0	
16	620/720	Materials & Supplies		0	0	
17	631/731	Contractual Services - Engineering		0	0	
18	632/732	Contractual Services - Accounting		0	0	
19	633/733	Contractual Services - Legal		0	0	
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	5	5	
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	19	18	
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	1	1	
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	
30	636/736			0	0	
31	636/736			0	0	
32	641/741	Rental of Building/Real Prop.	New office rent	8	8	
33	642/742	Rental of Equipment		0	0	
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	64	61	
35	656/756	Insurance - Vehicle		0	0	
36	657/757	Insurance - General Liability		0	0	
37	658/758	Insurance - Workman's Comp.		0	0	
38	659/759	Insurance - Other		0	0	
39	660/760	Advertising Expense		0	0	
40	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10	519	491	
41	667/767	Reg. Comm. Exp. - Rate Case Other		0	0	
42	670/770	Bad Debt Expense		0	0	
43	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	60	57	
44						
45						
46		TOTAL O&M ADJUSTMENTS		<u>4,181</u>	<u>1,881</u>	

Schedule of Adjustments to Operating Income

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 No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>UTILITY PRO FORMA ADJUSTMENTS, continued</b>			
2				
3	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	141	NA	B-13, B-14
5	Allocation of new corp. PCs and Network & Telephony enhancements	49	46	
6		0	0	
7				
8		0	0	
9			0	
10		0	0	
11	TOTAL	<u>190</u>	<u>46</u>	
12				
13				
14	D AMORTIZATION			
15	-	0	0	
16	-	0	0	
17	TOTAL	<u>0</u>	<u>0</u>	
18				
19	E TAXES OTHER THAN INCOME TAX			
20	Payroll tax adjustment On Salary & Wage adjustments explained above	45	66	B-15
21	Property taxes associated with 2007 plant additions, allocations, adjustments	364	(96)	
22	Property taxes associated with Pro Forma plant	137	9	
23	Property Tax adjustment for Non-Used & Useful plant	0	0	
24	TOTAL	<u>547</u>	<u>(21)</u>	
25				
26	F INCOME TAXES			
27	Income tax impact of the adjustments to per book income	(1,970)	(750)	C-1
28	TOTAL	<u>(1,970)</u>	<u>(750)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>2,948</u>	<u>1,156</u>	
31				
32				
33	<b>UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS</b>			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>25,285</u>	<u>23,204</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>373</u>	<u>343</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @	4.500%		
43		<u>1,138</u>	<u>1,044</u>	
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	17,444	21,561	B-1, B-2
46	Plus Required Revenue Adjustment	<u>25,285</u>	<u>23,204</u>	
47	Rate Year Revenue at Proposed Rates	<u>42,729</u>	<u>44,764</u>	
48				
49	Less Operating Expenses Before Income Taxes	(31,934)	(38,930)	B-1, B-2
50	Less Interest Expense	<u>(1,717)</u>	<u>(941)</u>	D-1
51	Taxable Income	<u>9,078</u>	<u>4,894</u>	
52	Income Tax at Composite Rate of	38.575%		
53	Less Income Tax at Present Rates	3,502	1,888	
54		5,669	6,528	C-1
55	Income Tax Adjustment for Requested Revenue Increase	<u>9,171</u>	<u>8,416</u>	



Test Year Operating Revenues

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-4

Page: 1 of 1

Preparer: S Szczygiel

Historical [ X ] Projected [ ]

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

Line No.	(1) WATER		(3) SEWER	
	Account No. and Description	Revenues	Account No. and Description	Revenues
1	<b>WATER SALES</b>		<b>SEWER SALES</b>	
2	460.1	Unmetered Water Revenue	521.1	Flat Rate - Residential
3	461.1	Metered - Residential	521.2	Flat Rate - Commercial
4	461.2	Metered - Commercial	521.3	Flat Rate - Industrial
5	461.3	Metered - Industrial	521.4	Flat Rate - Public Authorities
6	461.4	Metered - Public Authorities	521.5	Flat Rate - Multi-Family
7	461.5	Metered - Multi-Family	521.6	Flat Rate - Other
8	461.6	Metered - Other	522.1	Measured - Residential
9	462.1	Public Fire Protection	522.2	Measured - Commercial
10	462.2	Private Fire Protection	522.3	Measured - Industrial
11	464.0	Other Sales - Public Authorities	522.4	Measured - Public Authorities
12	465.0	Irrigation Customers	522.5	Measured - Multi-Family
13	466.0	Sales for Resale	523.0	Other Sales - Public Authorities
14	467.0	Interdepartmental Sales	524.0	Revenues From Other Systems
15	475.0	Unbilled Revenues	525.0	Interdepartmental Sales
16			526.0	Effluent
17			527.0	Unbilled Revenues
18			540.5	Flat Rate - Reuse
19	TOTAL WATER SALES	17,419	TOTAL SEWER SALES	21,817
20				
21	<b>OTHER WATER REVENUES</b>		<b>OTHER SEWER REVENUES</b>	
22	470.0	Forfeited Discounts	531.0	Sale Of Sludge
23	471.0	Misc. Service Revenues	532.0	Forfeited Discounts
24	472.0	Rents From Water Property	534.0	Rents From Sewer Property
25	473.0	Interdepartmental Rents	535.0	Interdepartmental Rents
26	474.04	Other Water Revenues	536.0	Other Sewer Revenues
27	TOTAL OTHER WATER REVENUES	50	TOTAL OTHER SEWER REVENUES	0
28				
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**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: B-5

Page: 1 of 5

Preparer: S Szczygiel

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

Line No.	(1) Account No. and Name	(2) 2007 Per Books	(3) 2007 Normalizations	(4) 2007 Normalized	(5) Unacc. Water Ajdstmnt @ 0.00%	(6) 2007 Adjusted	(7) Pro Forma Adjustments	(8) Unacc. Water Ajdstmnt @ 0.00%	(9) 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	0		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	0		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	0		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	0		158
20	658 Insurance - Workman's Comp.	24	0	24		24	0		24
21	659 Insurance - Other	52	0	52		52	0		52
22	660 Advertising Expense	1	0	1		1	0		1
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	519		519
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0	0		0
25	670 Bad Debt Expense	(12)	0	(12)		(12)	0		(12)
26	675 Miscellaneous Expense	2,944	304	3,248		3,248	60		3,308
27									
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>20,203</b>	<b>(1,508)</b>	<b>18,695</b>	<b>0</b>	<b>18,695</b>	<b>4,181</b>	<b>0</b>	<b>22,875</b>

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

Florida Public Service Commission

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

Schedule: B-5  
 Page: 2 of 5  
 Preparer: S Szczygiel

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

Line No.	Account No. and Name	2007												Total Per Books Annual
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
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 Purchased Power	74	47	43	50	59	51	50	53	56	49	27	26	586
6	616 Fuel for Purchased Power	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 Rental of Equipment	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	0	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	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	(1)	(1)	(1)	(1)	(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	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>1,185</b>	<b>1,837</b>	<b>1,444</b>	<b>1,143</b>	<b>3,562</b>	<b>1,517</b>	<b>2,793</b>	<b>1,378</b>	<b>2,807</b>	<b>1,392</b>	<b>(329)</b>	<b>1,474</b>	<b>20,203</b>

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

Florida Public Service Commission

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

Schedule: B-5  
Page: 3 of 5  
Preparer: S Szczygiel

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	601 Salaries & Wages - Employees	399	350	594	262	371	604	449	373	390	466	656	471	5,385	
2	603 Salaries & Wages - Officers, Exec.	(0)	(0)	0	(0)	(0)	(0)	0	(0)	0	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	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	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	0	0	0	0	0	0	0	0	0	0	0	
12	634 Contractual Services - Mgmt. Fees	(0)	0	0	(0)	(0)	(0)	(0)	(0)	0	0	(0)	(0)	(0)	
13	635 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)	0	(0)	(0)	(0)	(0)	(0)	(0)	
19	657 Insurance - General Liability	0	0	0	0	0	0	0	(0)	0	(0)	(0)	0	0	
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	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	(29)	29	0	0	0	
26	675 Miscellaneous Expense	18	43	18	18	2,268	37	24	20	20	23	40	20	2,551	
27															
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>691</b>	<b>1,348</b>	<b>982</b>	<b>613</b>	<b>3,014</b>	<b>980</b>	<b>2,248</b>	<b>847</b>	<b>552</b>	<b>757</b>	<b>1,035</b>	<b>976</b>	<b>14,041</b>	

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

Florida Public Service Commission

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

Schedule: B-5  
 Page: 4 of 5  
 Preparer: S Szczygieł

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	601 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603 Salaries & Wages - Officers, Exec.	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 Fuel for Purchased Power	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	0	
8	620 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	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	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	675 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27															
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>353</b>	<b>358</b>	<b>286</b>	<b>375</b>	<b>385</b>	<b>367</b>	<b>340</b>	<b>331</b>	<b>371</b>	<b>365</b>	<b>374</b>	<b>314</b>	<b>4,218</b>	

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation 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	635 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 Rental of Equipment	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	0	0	0	0	0	0	0	0	0	0	(0)	0	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	0	0	0	0	(0)	0	0	0.00%	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.05%	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
25	670 Bad Debt Expense	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(12)	(2)	11	(1)	(12)	-0.63%	
26	675 Miscellaneous Expense	29	27	36	31	33	34	42	41	381	55	(352)	37	393	20.24%	
27																
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>141</b>	<b>131</b>	<b>177</b>	<b>155</b>	<b>163</b>	<b>170</b>	<b>205</b>	<b>200</b>	<b>1,884</b>	<b>270</b>	<b>(1,738)</b>	<b>185</b>	<b>1,944</b>	<b>100.00%</b>	
	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: 1 of 5  
 Preparer: S Szczygiel

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007 Per Books	2007 Normalizations	2007 Normalized	Excess I&I Ajdstmnt @ N/A	2007 Adjusted	Pro Forma Adjustments	Excess I&I Ajdstmnt @ 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	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
7	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)	43	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)		0		(37)
27	775 Miscellaneous Expense	1,444	(3,742)	(2,297)		(2,297)		57		(2,240)
28										
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>27,565</b>	<b>(3,574)</b>	<b>23,991</b>	<b>0</b>	<b>23,991</b>		<b>1,881</b>	<b>0</b>	<b>25,873</b>

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

Florida Public Service Commission

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

Schedule: B-6  
Page: 2 of 5  
Preparer: S Szczygiel

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Per Books 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 Salaries & Wages - Officers, Exec.	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 Purchased Sewage Treatment	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	0	0	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	0	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 Insurance - Other	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 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	(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															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>1,931</b>	<b>2,691</b>	<b>2,182</b>	<b>2,387</b>	<b>2,470</b>	<b>2,110</b>	<b>2,409</b>	<b>2,761</b>	<b>8,090</b>	<b>2,384</b>	<b>(4,001)</b>	<b>2,151</b>	<b>27,565</b>	



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

Florida Public Service Commission

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

Schedule: B-6  
Page: 3 of 5  
Preparer: S Szczygiel

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	630	446	582	699	716	530	582	758	578	641	779	526		7,466
2	703 Salaries & Wages - Officers, Exec.	(0)	(0)	0	(0)	(0)	(0)	0	0	(0)	0	0	(0)		0
3	704 Employee Pensions & Benefits	0	0	(0)	0	(0)	(0)	0	0	0	0	(0)	0		(0)
4	710 Purchased Sewage Treatment	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	0	0	0	338	0		2,063
6	715 Purchased Power	190	197	195	185	193	171	192	193	178	191	305	196		2,387
7	716 Fuel for Power Production	0	0	0	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		1,181
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0		0
10	731 Contractual Services - Engineering	1	1	1	1	1	1	1	1	0	0	0	0		10
11	732 Contractual Services - Accounting	0	0	0	(24)	0	0	0	(0)	(0)	0	(0)	(0)		(24)
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0		0
13	734 Contractual Services - Mgmt. Fees	(0)	0	0	0	(0)	0	(0)	0	(0)	0	(0)	(0)		(0)
14	735 Contractual Services - Testing	132	118	118	132	118	0	118	132	109	96	94	188		1,354
15	736 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	0	0	0	0	0	0	0		0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0		0
18	750 Transportation Expenses	0	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	0	(0)		(0)
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0		0
20	757 Insurance - General Liability	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	0	(0)		(0)
21	758 Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		(0)
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0		0
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0		0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0		0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0		0
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0		0
27	775 Miscellaneous Expense	18	49	18	18	18	20	24	20	20	29	0	20		256
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>1,117</b>	<b>1,897</b>	<b>1,350</b>	<b>1,509</b>	<b>1,565</b>	<b>1,180</b>	<b>1,386</b>	<b>1,776</b>	<b>1,111</b>	<b>1,113</b>	<b>1,804</b>	<b>1,187</b>		<b>16,994</b>

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

Florida Public Service Commission

Morningview

Schedule: B-6

Docket No. 080121-WS

Page: 4 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczyglieł

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 No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	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	732 Contractual Services - Accounting	10	9	9	(5)	5	5	5	5	(3)	5	5	(38)	12
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	53	53	63	84	81	75	54	33	98	59	74	63	791
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
15	736 Contractual Services - Other	33	29	27	31	33	28	31	32	34	34	36	35	382
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	42	46	47	44	51	46	43	54	44	54	50	45	567
19	756 Insurance - Vehicle	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	758 Insurance - Workman's Comp.	2	2	2	2	2	2	2	2	2	2	2	2	22
22	759 Insurance - Other	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	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	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>395</b>	<b>400</b>	<b>333</b>	<b>417</b>	<b>423</b>	<b>403</b>	<b>380</b>	<b>372</b>	<b>405</b>	<b>408</b>	<b>413</b>	<b>356</b>	<b>4,702</b>

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

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: B-6

Page: 5 of 5

Preparer: S Szczyglie

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

Line No.	Account No. and Name	2007												2007 Dec	Total Annual	Allocation Rate
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
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 Salaries & Wages - Officers, Exec.	36	34	43	40	41	45	55	53	564	74	(534)	52	504	8.55%	
3	704 Employee Pensions & Benefits	(7)	(6)	(8)	(7)	(8)	(8)	(10)	(10)	(106)	(14)	100	(10)	(94)	-1.81%	
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	0	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)	-0.02%	
12	733 Contractual Services - Legal	10	9	12	11	11	12	15	14	153	20	(145)	14	137	2.33%	
13	734 Contractual Services - Mgmt. Fees	0	0	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)	-3.43%	
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	1	0	(0)	0	0	0.01%	
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	3	0	(3)	0	3	0.05%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	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																
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>420</b>	<b>394</b>	<b>500</b>	<b>462</b>	<b>482</b>	<b>527</b>	<b>643</b>	<b>614</b>	<b>6,573</b>	<b>865</b>	<b>(6,218)</b>	<b>608</b>	<b>5,869</b>	<b>100.00%</b>	
	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 &amp; Maintenance Expense Comparison - Water

## Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7

Page: 1 of 1

Preparer: 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.

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % 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	<b>TOTAL WATER O &amp; M EXPENSES</b>		<b>13,345</b>	<b>18,695</b>	<b>5,350</b>	<b>40.09%</b>
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.

Line No.	(1) Acct No.	(2) Account Name	(3) 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 &amp; Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Morningview

Schedule: B-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: 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.

Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)
			Historical Year 2002	Test Year Adjusted 2007	Difference	% Difference
1	701	Salaries & Wages - Employees	7,830	10,284	2,454	31.34%
2	703	Salaries & Wages - Officers, Exec.	0	517	517	-
3	704	Employee Pensions & Benefits	1,514	2,585	1,071	70.71%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	600	2,063	1,463	243.75%
6	715	Purchased Power	2,019	2,429	410	20.33%
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	668	1,161	493	73.77%
9	720	Materials & Supplies	315	67	(248)	-78.80%
10	731	Contractual Services - Engineering	5	10	5	109.60%
11	732	Contractual Services - Accounting	17	29	12	72.41%
12	733	Contractual Services - Legal	97	145	48	49.59%
13	734	Contractual Services - Mgmt. Fees	0	805	805	-
14	735	Contractual Services - Testing	1,827	1,358	(469)	-25.64%
15	736	Contractual Services - Other	99	3,620	3,521	3556.91%
16	741	Rental of Building/Real Prop.	33	580	547	1658.19%
17	742	Rental of Equipment	2	45	43	2126.17%
18	750	Transportation Expenses	625	365	(260)	-41.54%
19	756	Insurance - Vehicle	0	38	38	-
20	757	Insurance - General Liability	119	149	30	25.54%
21	758	Insurance - Workman's Comp.	121	22	(99)	-81.51%
22	759	Insurance - Other	0	49	49	-
23	760	Advertising Expense	5	3	(2)	-42.36%
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	35	0	(35)	-100.00%
26	770	Bad Debt Expense	90	(37)	(127)	-141.12%
27	775	Miscellaneous Expense	1,469	(2,297)	(3,766)	-256.39%
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>		<b>17,490</b>	<b>23,991</b>	<b>6,501</b>	<b>37.17%</b>
29	Total Customers (EOY)		34.0	44.5	10.5	30.88%
30	Consumer Price Index - U					11.38%
31	Growth Plus Inflation					45.78%

Supporting Schedules: B-6, F-8

**Operation & Maintenance Expense Comparison - Sewer**

**Florida Public Service Commissior**

**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.

Line No.	(1) Acct No.	(2) Account Name	(3) 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.

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
<b>Water</b>				
1	Aqua Services, Inc.	Management	936	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	1,368	Testing-Treat-Ops
3	28332FLORIDA LAWN CARE	Oth-Treat-Ops	1,472	Oth-Treat-Ops
4				
5				
6				
7				
8				
9				
10				
<b>Sewer</b>				
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: B-10  
 Page: 1 of 1  
 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 No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<u>Legal</u>						
2		Rutledge, Eckenia, Purnell & Hoffman	300.00	275,000	Legal		917
3	<u>Sub-Total Legal</u>						
4				<u>275,000</u>			
5	<u>Consulting &amp; Other Experts</u>						
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	Consulting	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	<u>Sub-Total Consulting</u>						
13				<u>709,000</u>			
14	<u>Aqua Services Employees Time</u>						
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, Kim	78.00	60,000	Legal		769
21	<u>Sub-Total Aqua Employees</u>						
22				<u>190,000</u>			
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		9,000	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 - Printing		3,000	Customer Notification	Notices send twice (1 per hearing)	
32		Customer Notices - Postage & Mailing		20,700	Customer Notification	Notices send twice (1 per hearing)	
33		Other		3,900			
34	<u>Sub-Total Other</u>						
35				<u>190,000</u>			
36	<u>Total</u>						
				<u>1,364,000</u>			
36	Estimate Through PAA [ ] or Commission Hearing [ X ]						

	(A)	(B) Water		(C) Sewer		(D)	(E)
		Allocation %	Allocated Amount	Allocation %	Allocated Amount		
a	Amortization of Rate Case Expense:						
b	Total						
c							
d	Prior Unamortized Rate Case Expense	0	0.152%	0		0.144%	0
e	Subtotal Prior Cases	0		0			0
f							
g	Current rate Case Expense	1,364,000	0.152%	2,074		0.144%	1,965
h							
i	Total Projected Rate Case Expense	1,364,000		2,074			1,965
j							
k	Amortization Period in Years:	4					
l	Annual Amortization	341,000		519			491
m							
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: B-11  
 Page: 1 of 1  
 Preparer: 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.

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

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 No.	(2) Acct. No. Water Sewer		(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees					#Custs	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	766	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 No.	(2) Acct. No.		(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
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						0	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

Florida Public Service Commission

## Morningview

Schedule: B-13

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical [ X ] Projected [ ]

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

Line No.	(1) Account No. and Name	(2) Historical Test Year 2007				(6) Expense	(7) Pro Forma Adjustments	
		(2) 2007 Expense	(3) Utility Adjustments	(4) Adjusted Expense	(5) Used & Useful %		(7) Depreciation Expense	(8) U & U Expense
1	INTANGIBLE PLANT							
2	301.1 Organization	0	0	0	100.00%	0	0	0
3	302.1 Franchises	8	0	8	100.00%	8	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	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. & Impound Reservoirs	0	0	0	100.00%	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0	0
10	307.2 Wells & Springs	83	0	83	100.00%	83	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0
12	309.2 Supply Mains	0	0	0	100.00%	0	0	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0	0
14	311.2 Pumping Equipment	0	0	0	100.00%	0	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0	0
18	304.3 Structures & Improvements	879	0	879	100.00%	879	0	0
19	311.3 Pumping Equipment	321	0	321	100.00%	321	0	0
20	320.3 Water Treatment Equipment	51	(14)	37	100.00%	37	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0	0
24	304.4 Structures & Improvements	108	0	108	100.00%	108	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0	0
26	330.4 Distr. Reservoirs & Standpipes	1,554	90	1,644	100.00%	1,644	0	0
27	331.4 Transm. & Distribution Mains	154	0	154	100.00%	154	0	0
28	333.4 Services	27	0	27	100.00%	27	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
31	336.4 Backflow Prevention	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	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
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	1	100.00%	1	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	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
50								
51	NET DEPRECIATION EXPENSE	3,160	533	3,693		3,693	190	190

## Net Depreciation Expense - Sewer

Florida Public Service Commission

Morningview

Schedule: B-14

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical [ X ] Projected [ ]

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

Line No.	Account No. and Name	Historical Test Year 2007					Pro Forma Adjustments	
		2007 Expense	Utility Adjustments	Adjusted Expense	Used & Useful		Depreciation Expense	U & U Expense
					%	Expense		
1	INTANGIBLE 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%	0	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	0
7	354.2 Structures & Improvements	0	0	0	100.00%	0	0	0
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	0
9	360.2 Collection Sewers - Force	103	0	103	100.00%	103	0	0
10	361.2 Collection Sewers - Gravity	253	0	253	100.00%	253	0	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 PUMPING PLANT							
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	0
18	354.3 Structures & Improvements	0	0	0	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	0
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	0
25	354.4 Structures & Improvements	131	0	131	100.00%	131	0	0
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0	0
27	380.4 Treatment & Disposal Equipment	1,251	539	1,790	100.00%	1,790	0	0
28	381.4 Plant Sewers	0	0	0	100.00%	0	0	0
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	0
33	354.5 Structures & Improvements	0	0	0	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	RECLAIMED 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
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	0
45	366.6 Reuse Services	0	0	0	100.00%	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
50	GENERAL PLANT							
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	0
52	354.7 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	390.71 Computer Equipment	0	307	307	100.00%	307	46	46
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0	0
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0	0
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0	0
60	396.7 Communication Equipment	0	0	0	100.00%	0	0	0
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	0	0
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0	0
63	TOTAL DEPRECIATION EXPENSE	6,586	1,562	8,148		8,148	46	46
64	Composite U&U Rate				100.00%			
65	(LESS) AMORTIZATION OF CIAC	(215)	203	(12)		(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 No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.23%	(4) RE & Personal Property Tax on U&U 1.46%	(5) Other	(6) Total
<b>Water</b>						
1	Test Year Per Books	786	(73)	2,789		3,501
2						
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	Payroll 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
<b>Sewer</b>						
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						
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	RAFs Assoc. with Revenue Increase	1,044				1,044
39						
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 &amp; State Unemployment=0.41%





**Morningview  
TAX SCHEDULES**

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

**Florida Public Service Commission**

**Morningview**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: C-1

Page: 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.

Line No.	(1) Description	(2) Year End Per Books	(3) Utility Adjustments	(4) Year End Adjusted	(5) Pro Forma Adjustments	(6) Pro Forma	Supporting Schedules
<b>Water</b>							
1	Current Tax Expense	(3,624)	370	(3,254)	(1,970)	(5,224)	C-2
2	Deferred Income Tax Expense	0	(445)	(445)	0	(445)	C-5
3	ITC Realized This Year	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
6	<b>Total Income Tax Expense</b>	<b>(3,624)</b>	<b>(74)</b>	<b>(3,698)</b>	<b>(1,970)</b>	<b>(5,669)</b>	
<b>Sewer</b>							
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	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
12	<b>Total Income Tax Expense</b>	<b>(5,027)</b>	<b>(750)</b>	<b>(5,777)</b>	<b>(750)</b>	<b>(6,528)</b>	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Water						Sewer					
		Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted		Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Supporting Schedules
1	Taxable Operating Income before Interest	(9,395)	1,335	(8,060)	(4,918)	(12,978)		(13,032)	(1,043)	(14,075)	(1,906)	(15,982)	B-1, B-2
2	Less: Interest Charges	0	(1,528)	(1,528)	(190)	(1,717)		0	(902)	(902)	(39)	(941)	C-3
3													
4	Taxable Income	(9,395)	(193)	(9,588)	(5,108)	(14,696)		(13,032)	(1,945)	(14,977)	(1,945)	(16,923)	
5													
6	Schedule M Adjustments												
7	Permanent Differences	-	0	0	0	0		-	0	0	0	0	C-4
8	Timing Differences	-	(1,153)	(1,153)	0	(1,153)		-	(593)	(593)	0	(593)	C-5
9	Total Schedule M Adjustments	0	(1,153)	(1,153)	0	(1,153)		0	(593)	(593)	0	(593)	
10													
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													
13	State Tax Rate	5.5%	5.5%	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)	
15													
16	Federal Taxable Income	(8,878)	908	(7,971)	(4,827)	(12,798)		(12,315)	(1,277)	(13,593)	(1,838)	(15,431)	
17													
18	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%		35.0%	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													
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0		0	0	0	0	0	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)	
24													
25	Summary:												
26	Current State Income Tax	(517)	53	(464)	(281)	(745)		(717)	(74)	(791)	(107)	(898)	
27	Current Federal Income Tax	(3,107)	318	(2,790)	(1,689)	(4,479)		(4,310)	(447)	(4,757)	(643)	(5,401)	
28													
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)	

**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.

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules	
		Water		2007 Adjusted	Sewer		2007 Adjusted		
		2007 Per Books	2007 Adjustments		2007 Per Books	2007 Adjustments		2007 Adjusted	
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	0	0	Note*
4	Other Interest Expense	0	37	37		0	35	35	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	<b>Total Used For Tax Calculation</b>	<b>0</b>	<b>1,528</b>	<b>1,528</b>		<b>0</b>	<b>902</b>	<b>902</b>	

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

\* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)		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  
 Page: 2 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.

Line No.	(1) Description	(2) Water			(4) Pro Forma Adjusted	(5) Sewer			(8) Supporting Schedules
		2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted		2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	
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	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	<u>1,528</u>	<u>190</u>	<u>1,717</u>		<u>902</u>	<u>39</u>	<u>941</u>	

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

\* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)		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

Florida 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 No.	(1) Description	(2) Amount
<b>WATER</b>		
1		
2	None	
3		
4	Total	<u>0</u>
<b>SEWER</b>		
5		
6	None	
7		
8	Total	<u>0</u>

## 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.

Line No.	(1) Description	(2) Water			(5) Sewer			(8) Supporting Schedules
		(2) Per Books	(3) Adjustments	(4) Adjusted	(5) Per Books	(6) Adjustments	(7) Adjusted	
1	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	
4	Book Depreciation & Amortization	3,160	533	3,693	6,371	1,766	8,137	B-13,14
5								
6	Depreciation Difference	0	(1,049)	(1,049)	0	(540)	(540)	
7								
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	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
20	Federal Deferred Taxes	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.

Line No.	Year	(1) (2) (3) (4) Account No. 283 Deferred Tax Liability			(5) (6) (7) Account No. ____			(8) (9) (10) Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
<b>WATER</b>										
1	2003	0	1,142	1,142				0	1,142	1,142
2	2004	4	0	4				4	0	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
<b>SEWER</b>										
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 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)
	Account No. 28306			
	Deferred State Tax Liability			
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
<b>WATER</b>				
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
<b>SEWER</b>				
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)
	Account No. 28305 Deferred Federal Tax Liability			
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
<b>WATER</b>				
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
<b>SEWER</b>				
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**

**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.

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

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Morningview**

Schedule: C-7

**Docket No. 080121-WS**

Page: 2 of 4

Historical Test Year Ending December 31, 2007

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.

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

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

Schedule: C-7

**Docket No. 080121-WS**

Page: 3 of 4

Historical Test Year Ending December 31, 2007

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**

Schedule: C-7

**Docket No. 080121-WS**

Page: 4 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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**NONE**

## Parent's Debt Information

## Florida Public Service Commission

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

Schedule: C-8  
 Page: 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**.

Line No.	(1) Description	(2) Average Amount	(3) % of Total	(4) Cost Rate	(5) Weighted Cost	(6) Supporting Schedules
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock					
4	Common Equity (State Retained Earnings Separately - Parent Only)					
5	Deferred Income Tax					
6	Other-Retained Earnings					
7	Total					
		<u>0</u>			<u>0</u>	

## Parent Debt Adjustment Calculation

8	Weighted Cost of Parent's Debt (Line 1 & 2, col. 5)	<u>0</u>				From
9	Effective consolidated tax rate					B-1
10	Parent's Tax Deduction on Debt Interest		<u>0</u>			
	<b>Water</b>					
11	Equity of Subsidiary					D-1
12	Parent Debt Adjustment (to C-1) Allocation to subsidiary at		<u>0</u>			A-17
			<u>0</u>			
	<b>Sewer</b>					
13	Equity of Subsidiary					D-1
14	Parent Debt Adjustment (to C-1) (to C-1) Allocation to subsidiary at		<u>0</u>			A-17
			<u>0</u>			

## 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****Morningview**

Schedule: C-9

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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  
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**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE 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 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.

Line No.	(1) Class of Capital	(2) Reconciled To 2007 Rate Base	(3) Ratio	(4) Cost Rate	(5) Weighted Cost Rate	(6) Cost	(7) Supporting Schedules
<b>WATER</b>							
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	<u>79,247</u>	<u>100.00%</u>		<u>8.17%</u>	<u>6,475</u>	
<b>SEWER</b>							
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%	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	<u>46,791</u>	<u>100.00%</u>		<u>8.08%</u>	<u>3,779</u>	

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

Page: 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)
Line No. Class of Capital	Balance 12/31/2006	Balance 12/31/2007	13 Mo Average†	Reconciliation Adjustments Pro rata *	Reconciled To 2007 Rate Base	Reconciled To Pro Forma Rate Base	Supporting Schedules
<b>Water</b>							
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	0	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	<u>53,000</u>	<u>79,953</u>	<u>79,247</u>	<u>0</u>	<u>79,247</u>	<u>89,106</u>	A-1
<b>Sewer</b>							
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		0	0	D-3
11 Common Stock	29,329	25,782	28,075		28,075	29,340	
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	<u>48,918</u>	<u>42,996</u>	<u>46,791</u>	<u>0</u>	<u>46,791</u>	<u>48,821</u>	A-2

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

\* List corresponding adjustments to rate base below:

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

**Preferred Stock Outstanding**

**Florida Public Service Commission**

**Morningview**

**Docket No. 080121-WS**

**Historical Test Year Ending December 31, 2007**

Schedule: D-3

Page: 1 of 1

Preparer: S Anzaldo

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

1

**There is no Preferred Stock for this subsidiary nor its parent**



**Cost of Short-Term Debt**

**Florida Public Service Commission**

**Morningview**

Schedule: D-4

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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.

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

Cost of Long-Term Debt

Florida Public Service Commission

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

Schedule: D-5  
 Page: 1 of 2  
 Preparer: S Anzaldo

Utility [ X ] or Parent [ ]

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

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

1

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: D-5  
 Page: 2 of 2  
 Preparer: S Anzaldo

Utility [ ] or Parent [ X ]

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

Line No.	(1) Description, Years of Life, Coupon Rate	(2) Issue Date, Maturity Date	(3) Principal Amt. Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Disc.(Premium) Associated With Col (4)	(7) Unamortized Issuing Exp. Associated with Col (4)	(8) Annual Amort. of Discount (Prem) on Principal Outst.	(9) Annual Amort. of Issuing Exp. on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col(4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
<b>2006</b>												
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												
<b>2007</b>												
4												
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	98,074	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	<u>2007 12 Month Total</u>			<u>26,136,124</u>	-	-	-	-	-	<u>1,333,702</u>	<u>1,333,702</u>	<u>5.10%</u>
19												
20	13 Month Average (from A-19)			<u>22,517,338</u>								

\* The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2006 was:

\$208,427

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

\$1,293,801

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: 1 of 2

Preparer: S Anzaldo

Utility  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.

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

1

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

**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

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

Utility [ X ] or Parent [ ]

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Dec-06	1,072	134	0	1,206
2	Jan-07	1,206	0	0	1,206
3	Feb-07	1,206	0	0	1,206
4	Mar-07	1,206	0	0	1,206
5	Apr-07	1,206	0	0	1,206
6	May-07	1,206	0	0	1,206
7	Jun-07	1,206	0	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	<b>Average</b>				<u>1,206</u>
15					
16			<b>Water Allocated at</b>	51%	<u>619</u>
17					
18			<b>Sewer Allocated at</b>	49%	<u>587</u>

**Morningview  
RATES SCHEDULES**

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## Rate Schedule - Water

## Florida Public Service Commission

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

Schedule: E-1w  
 Page: 1 of 1  
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	<b>Residential</b>						
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	<b>Gallonge</b>						
13	Block 1, 0-5,000	3.88	5.12	3.88	5.82	4.21	3.80
14	Block 2, 5,000-10,000	3.88	5.12	3.88	5.82	4.21	4.76
15	Block 3, >10,000	3.88	5.12	3.88	5.82	4.21	4.76
16							
17	<b>Commercial</b>						
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	Gallonge charge	3.88	5.12	3.88	5.82	4.21	3.80
29							
30							
31							
32	<b>Multi-Family</b>						
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	2"	146.51	193.45	146.51	219.60	158.98	175.39
38	3"	293.03	386.92	293.03	439.22	317.97	350.79
39	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	Gallonge charge	3.88	5.12	3.88	5.82	4.21	3.80
44							
45	<b>Fire Protection</b>						
46	2"	12.20	16.11	12.20	18.29	13.24	14.62
47	3"	24.42	32.25	24.42	36.60	26.50	29.23
48	4"	38.14	50.37	38.14	57.17	41.39	45.68
49	6"	76.32	100.77	76.32	114.39	82.82	91.35
50	8"	122.09	161.21	122.09	183.00	132.48	146.16
51	10"	175.50	231.73	175.50	263.05	190.44	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

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	<b>Residential</b>						
2	All Meter Sizes	24.40	34.46	24.40	49.79	34.85	45.26
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11				-			
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	7.57	10.69	7.57	15.45	10.81	8.73
14							
15							
16	<b>Commercial</b>						
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
24	6"	1,220.18	1,723.37	1,220.18	2,490.00	1,742.75	2,262.89
25	8"	1,952.30	2,757.40	1,952.30	3,984.03	2,788.42	3,620.62
26	10"	2,806.43	3,963.77	2,806.43	5,727.04	4,008.35	5,204.65
27	Gallage charge	9.11	12.87	9.11	18.59	13.01	10.48
28							
29	<b>Multi-Family</b>						
30	5/8" X 3/4"	24.40	34.46	24.40	49.79	34.85	45.26
31	3/4"	36.62	51.72	36.62	74.73	52.30	67.89
32	1"	61.02	86.18	61.02	124.52	87.15	113.14
33	1-1/2"	122.02	172.33	122.02	249.00	174.28	226.29
34	2"	195.22	275.73	195.22	398.38	278.83	362.06
35	3"	390.46	551.48	390.46	796.81	557.68	724.12
36	4"	610.08	861.67	610.08	1,244.98	871.36	1,131.44
37	6"	1,220.18	1,723.37	1,220.18	2,490.00	1,742.75	2,262.89
38	8"	1,952.30	2,757.40	1,952.30	3,984.03	2,788.42	3,620.62
39	10"	2,806.43	3,963.77	2,806.43	5,727.04	4,008.35	5,204.65
40	Gallage charge	9.11	12.87	9.11	18.59	13.01	10.48
41							
42	<b>Flat Rate</b>						
43	Resid'l Wastewater Only (RWO)	60.75	85.80	60.75	123.97	86.77	112.65
44	Com'l. Wastewater Only	60.75	85.80	60.75	123.97	86.77	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Morningview  
Docket No. 080121-WS

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

Historical Test Year Ending December 31, 2007  
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 No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Repressed Gallons	(8) Proposed Rate	(9) Revenue at Proposed
1	<b>Residential</b>								
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	<b>Gallorage</b>								
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	<b>Total Residential</b>	<u>396</u>	<u>2,274</u>		<u>17,394</u>		<u>2,269</u>		<u>19,683</u>
14	<b>Average Bill</b>				43.92				49.71
15									
16	<b>Commercial</b>								
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
19	1"	0	0	-	0	45.79	NA	54.81	0
20	1-1/2"	0	0	-	0	91.57	NA	109.62	0
21	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	<b>Gallorage</b>		0	-	0	3.88	0	3.80	0
26									
27									
28	<b>Total Commercial</b>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
29	<b>Average Bill</b>				-				-
30									
31	<b>Multi-Family</b>								
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	0
38	4"	0	0	-	0	457.84	NA	548.10	0
39									
40	<b>Gallorage</b>		0	-	0	3.88	0	3.80	0
41									
42									
43	<b>Total Multi-Family</b>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
44	<b>Average Bill</b>				-				-
45									
46	<b>Fire Protection</b>								
47	2"	0	NA	-	0	12.20	NA	34.25	0
48	3"	0	NA	-	0	24.42	NA	68.49	0
49	4"	0	NA	-	0	38.14	NA	107.02	0
50	6"	0	NA	-	0	76.32	NA	214.04	0
51	8"	0	NA	-	0	122.09	NA	342.46	0
52	10"	0	NA	-	0	175.50	NA	492.28	0
53									
54									
55									
56	<b>Total Fire Protection</b>	<u>0</u>	<u>NA</u>		<u>0</u>		<u>NA</u>		<u>0</u>
57	<b>Average Bill</b>				-				-
58									
59	<b>Subtotal</b>				<u>17,394</u>				<u>19,683</u>
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				50				120
63	<b>Total Revenue</b>				<u>17,444</u>				<u>19,803</u>
64	Booked Revenue				<u>17,469</u>				<u>19,803</u>
65	Difference				(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)

Water [X] or Sewer [ ]

Schedule: E-2w

Page: 2 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 No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	117	640	18.31	2,142
3	3/4"	0	0	27.46	0
4	1"	16	98	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	0	457.84	0
9	<b>Gallorage</b>				
10	Block 1		493	3.88	1,911
11	Block 2		175	3.88	677
12	Block 3		70	3.88	272
13	<b>Total Residential</b>	<u>133</u>	<u>737</u>		<u>5,736</u>
14	<b>Average Bill</b>				<u>43.13</u>
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	0	0	18.31	0
18	3/4"	0	0	27.46	0
19	1"	0	0	45.79	0
20	1-1/2"	0	0	91.57	0
21	2"	0	0	146.51	0
22	3"	0	0	293.03	0
23	4"	0	0	457.84	0
24	8"	0	0	1,465.13	0
25	<b>Gallorage</b>		0	3.88	0
26					
27					
28	<b>Total Commercial</b>	<u>0</u>	<u>0</u>		<u>0</u>
29	<b>Average Bill</b>				-
30					
31	<b>Multi-Family</b>				
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					
40	<b>Gallorage</b>		0	3.88	0
41					
42					
43	<b>Total Multi- Family</b>	<u>0</u>	<u>0</u>		<u>0</u>
44	<b>Average Bill</b>				-
45					
46	<b>Fire Protection</b>				
47	1"	0	NA	12.20	0
48	2"	0	NA	24.42	0
49	3"	0	NA	38.14	0
50	4"	0	NA	76.32	0
51	6"	0	NA	122.09	0
52	8"	0	NA	175.50	0
53					
54					
55					
56	<b>Total Fire Protection</b>	<u>0</u>	<u>NA</u>		<u>0</u>
57	<b>Average Bill</b>				-
58					
59	<b>Subtotal</b>				<u>5,736</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Morningview  
 Docket No. 080121-WS  
 Schedule Period: 5/1/07 - 8/31/07 (Interim Rates)  
 Water [X] or Sewer [ ]

Schedule: E-2w  
 Page: 3 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 No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	<b>Residential</b>							
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	<b>Gallorage</b>							
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	<b>Total Residential</b>	<u>133</u>	<u>858</u>		<u>6,203</u>		<u>8,188</u>	<u>1,985</u>
14	<b>Average Bill</b>				<u>46.64</u>		<u>61.56</u>	
15								
16	<b>Commercial</b>							
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	0	0
19	1"	0	0	45.79	0	60.45	0	0
20	1-1/2"	0	0	91.57	0	120.91	0	0
21	2"	0	0	146.51	0	193.45	0	0
22	3"	0	0	293.03	0	386.92	0	0
23	4"	0	0	457.84	0	604.54	0	0
24	8"	0	0	1,465.13	0	1,934.56	0	0
25	<b>Gallorage</b>		0	3.88	0	5.12	0	0
26								
27								
28	<b>Total Commercial</b>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
29	<b>Average Bill</b>							
30								
31	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	18.31	0	24.18	0	0
33	3/4"	0	0	27.46	0	36.26	0	0
34	1"	0	0	45.79	0	60.45	0	0
35	1-1/2"	0	0	91.57	0	120.91	0	0
36	2"	0	0	146.51	0	193.45	0	0
37	3"	0	0	293.03	0	386.92	0	0
38	4"	0	0	457.84	0	604.54	0	0
39								
40	<b>Gallorage</b>		0	3.88	0	5.12	0	0
41								
42								
43	<b>Total Multi-Family</b>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
44	<b>Average Bill</b>							
45								
46	<b>Fire Protection</b>							
47	1"	0	NA	12.20	0	16.11	0	0
48	2"	0	NA	24.42	0	32.25	0	0
49	3"	0	NA	38.14	0	50.37	0	0
50	4"	0	NA	76.32	0	100.77	0	0
51	6"	0	NA	122.09	0	161.21	0	0
52	8"	0	NA	175.50	0	231.73	0	0
53								
54								
55								
56	<b>Total Fire Protection</b>	<u>0</u>	<u>NA</u>		<u>0</u>		<u>0</u>	<u>0</u>
57	<b>Average Bill</b>							
58								
59	<b>Subtotal</b>				<u>6,203</u>		<u>8,188</u>	<u>1,985</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Schedule Period: 9/1/07 - 12/31/07 (post-Interim Rates)

Water [X] or Sewer [ ]

Schedule: E-2w

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.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	<b>Residential</b>				
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	0	457.84	0
9	<b>Gallorage</b>				
10	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		5,456
14	Average Bill				41.97
15					
16	<b>Commerical</b>				
17	5/8" X 3/4"	0	0	18.31	0
18	3/4"	0	0	27.46	0
19	1"	0	0	45.79	0
20	1-1/2"	0	0	91.57	0
21	2"	0	0	146.51	0
22	3"	0	0	293.03	0
23	4"	0	0	457.84	0
24	8"	0	0	1,465.13	0
25	Gallorage		0	3.88	0
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				-
30					
31	<b>Multi-Family</b>				
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					
40	Gallorage		0	3.88	0
41					
42					
43	Total Multi- Family	0	0		0
44	Average Bill				-
45					
46	<b>Fire Protection</b>				
47	1"	0	NA	12.20	0
48	2"	0	NA	24.42	0
49	3"	0	NA	38.14	0
50	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	<b>Subtotal</b>				<b>5,456</b>

Revenue Schedule at Present and Proposed Rates

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 No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage In 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Proposed Usage	(8) Proposed Rate	(9) Revenue at Proposed
1	<b>Residential</b>								
2	5/8" X 3/4"	396	2,232	24.40	9,662	24.40		45.26	17,923
3	3/4"	0	0	-	0	24.40		45.26	0
4	1"	0	0	-	0	24.40		45.26	0
5	1-1/2"	0	0	-	0	24.40		45.26	0
6	2"	0	0	-	0	24.40		45.26	0
7	3"	0	0	-	0	24.40		45.26	0
8	4"	0	0	-	0	24.40		45.26	0
9	Gallorage cap (gallons)		6,000				6,000		
10	Capped Usage	-	1,572	7.57	11,899	7.57	1,572	8.73	13,722
11	Usage Above Cap	-	660				660		
12									
13	Total Residential	396	2,232		21,561		2,232		31,645
14	Average Bill				54.45				79.97
15									
16	<b>Commercial</b>								
17	5/8" X 3/4"	0	0	-	0	24.40		45.26	0
18	3/4"	0	0	-	0	36.62		67.89	0
19	1"	0	0	-	0	61.02		113.14	0
20	1-1/2"	0	0	-	0	122.02		226.29	0
21	2"	0	0	-	0	195.22		362.06	0
22	3"	0	0	-	0	390.46		724.12	0
23	4"	0	0	-	0	610.08		1,131.44	0
24									
25	Gallorage	-	0	-	0	9.11	0	10.48	0
26									
27									
28	Total Commercial	0	0		0		0		0
29	Average Bill				-				-
30									
31	<b>Multi-Family</b>								
32	5/8" X 3/4"	0	0	-	0	24.40		45.26	0
33	3/4"	0	0	-	0	36.62		67.89	0
34	1"	0	0	-	0	61.02		113.14	0
35	1-1/2"	0	0	-	0	122.02		226.29	0
36	2"	0	0	-	0	195.22		362.06	0
37	3"	0	0	-	0	390.46		724.12	0
38	4"	0	0	-	0	610.08		1,131.44	0
39									
40	Gallorage	-	0	-	0	9.11	0	10.48	0
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill				-				-
45									
46	<b>Flat Rate</b>								
47	Res. Wastewater Only	0	0	-	0	60.75		112.65	0
48	Comml. Wastewater Only	0	0	-	0	60.75		701.21	0
49	Sprinkler Heads	0	NA	-	0	-		-	0
50	Reuse	0	NA	-	0	-		-	0
51	Total Flat Rate - Other		0		0				0
52									
53									
54	Subtotal				21,561				31,645
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				0
58	Total Revenue				21,561				31,645
59	Booked Revenue				21,817				
60	Difference				(256)	-1.2%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Morningview

Schedule: E-2s

Docket No. 080121-WS

Page: 2 of 4

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

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 No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	133	737	24.40	3,245
3	3/4"	0	0	24.40	0
4	1"	0	0	24.40	0
5	1-1/2"	0	0	24.40	0
6	2"	0	0	24.40	0
7	3"	0	0	24.40	0
8	4"	0	0	24.40	0
9	Gallage cap		6,000		
10	Capped Usage		548	7.57	4,150
11	Usage Above Cap		189		
12					
13	Total Residential	133	737		7,395
14	Average Bill				55.60
15					
16	<b>Commercial</b>				
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	Gallage		0	9.11	0
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				
30					
31	<b>Multi-Family</b>				
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	Gallage	-	0	9.11	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				
45					
46	<b>Flat Rate</b>				
47	Res. Wastewater Only	0	0	60.75	0
48	Com. 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					
54	<b>Subtotal</b>				<b>7,395</b>



Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Morningview

Schedule: E-2s

Docket No. 080121-WS

Page: 3 of 4

Schedule Period: 5/1/07 - 8/31/07 (Interim)

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 No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	<b>Residential</b>							
2	5/8" X 3/4"	134	793	24.40	3,270	34.46	4,618	1,348
3	3/4"	0	0	24.40	0	34.46	0	0
4	1"	0	0	24.40	0	34.46	0	0
5	1-1/2"	0	0	24.40	0	34.46	0	0
6	2"	0	0	24.40	0	34.46	0	0
7	3"	0	0	24.40	0	34.46	0	0
8	4"	0	0	24.40	0	34.46	0	0
9	Gallonge cap		6,000					
10	Capped Usage		526	7.57	3,982	10.69	5,623	1,641
11	Usage Above Cap		267					
12								
13	<b>Total Residential</b>	<u>134</u>	<u>793</u>		<u>7,251</u>		<u>10,241</u>	<u>2,989</u>
14	<b>Average Bill</b>				<u>54.12</u>		<u>76.42</u>	
15								
16	<b>Commercial</b>							
17	5/8" X 3/4"	0	0	24.40	0	34.46	0	0
18	3/4"	0	0	36.62	0	51.72	0	0
19	1"	0	0	61.02	0	86.18	0	0
20	1-1/2"	0	0	122.02	0	172.33	0	0
21	2"	0	0	195.22	0	275.73	0	0
22	3"	0	0	390.46	0	551.48	0	0
23	4"	0	0	610.08	0	861.67	0	0
24								
25	Gallonge		0	9.11	0	12.87	0	0
26								
27								
28	<b>Total Commercial</b>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
29	<b>Average Bill</b>							
30								
31	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	24.40	0	34.46	0	0
33	3/4"	0	0	36.62	0	51.72	0	0
34	1"	0	0	61.02	0	86.18	0	0
35	1-1/2"	0	0	122.02	0	172.33	0	0
36	2"	0	0	195.22	0	275.73	0	0
37	3"	0	0	390.46	0	551.48	0	0
38	4"	0	0	610.08	0	861.67	0	0
39								
40	Gallonge	-	0	9.11	0	12.87	0	0
41								
42								
43	<b>Total Multi-Family</b>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
44	<b>Average Bill</b>							
45								
46	<b>Fiat Rate</b>							
47	Res. Wastewater Only	0	0	60.75	0	85.80	0	0
48	Cmrl. Wastewater Only	0	0		0		0	0
49	Sprinkler Heads	0	NA	-	0	0.00	0	0
50	Reuse	0	NA	-	0	0.00	0	0
51	<b>Total Fiat Rate - Other</b>		<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
52								
53								
54	<b>Subtotal</b>				<u>7,251</u>		<u>10,241</u>	<u>2,989</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Morningview

Schedule: E-2s

Docket No. 080121-WS

Page: 4 of 4

Schedule Period: 9/1/07 - 12/31/07 (post-Interim)

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 No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	129	702	24.40	3,148
3	3/4"	0	0	24.40	0
4	1"	0	0	24.40	0
5	1-1/2"	0	0	24.40	0
6	2"	0	0	24.40	0
7	3"	0	0	24.40	0
8	4"	0	0	24.40	0
9	Gallonage cap		6,000		
10	Capped Usage		498	7.57	3,767
11	Usage Above Cap		204		
12					
13	Total Residential	129	702		6,914
14	Average Bill				53.60
15					
16	<b>Commerical</b>				
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	<b>Multi-Family</b>				
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	<b>Flat Rate</b>				
47	Res. Wastewater Only	0	0	60.75	0
48	Comrl. 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	<b>Subtotal</b>				<u>6,914</u>

## Customer Monthly Billing Schedule

Florida Public Service Commission

Morningview

Schedule: E-3

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

**WATER**

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	33	0	0	0	0	0	33
2	Feb-07	33	0	0	0	0	0	33
3	Mar-07	33	0	0	0	0	0	33
4	Apr-07	34	0	0	0	0	0	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**

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	33	0	0	0	0	0	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	0	404

Miscellaneous Service Charges

Florida Public Service Commission

Morningview

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-4

Page: 1 of 2

Preparer: 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.

**WATER**

Line No.	(1) Type Charge	(2)		(3)		(4)		(5)	
		Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.
1	Initial Connection	15.00	-			50.00		75.00	
2									
3	Normal Reconnect	15.00	-			50.00		75.00	
4									
5	Violation Reconnect	15.00	-			75.00		115.00	
6									
7	Premises Visit	10.00	-			50.00		75.00	
8									
9	Late Payment Fees	-				5.00			
10									

**SEWER**

Line No.	(1) Type Charge	(2)		(3)		(4)		(5)	
		Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.
11	Initial Connection	15.00	-			50.00		75.00	
12									
13	Normal Reconnect	15.00	-			50.00		75.00	
14									
15	Violation Reconnect	At Cost	-			Actual cost		Actual cost	
16									
17	Premises Visit	10.00	-			50.00		75.00	
18									
19	Late Payment Fees	-				5.00			
20									
21									
22	<b>DEPOSITS (REFUNDABLE)</b>		Water		Sewer				
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									
30	Residential	All sizes	-		-				
31	Residential	5/8 X 3/4"	-	99.41	-			159.82	
32	Residential	1"	-	Two x Estimated Monthly Bill	-			Two x Estimated Monthly Bill	
33	Residential	1.5"	-		-				
34	Residential	Over 2"	-		-				
35									
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	General	1.5"	-		-				
40	General	2"	-		-				
41	General	4"	-		-				
42	General	8"	-		-				

Miscellaneous Service Charges

Florida Public Service Commission

Morningview

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

Line No.	(1) Description	(2)	(3) Annual Pay	(4) Base	(5)	(6) Hourly Rate	(7)	(8)	(9)
1	<b>Field Employee</b>								
2	Sr. Facility Operator		62,491.88						
3	Utility Tech Coordinator		39,832.42						
4	Utility Tech I		26,902.50						
5	Utility Tech I		25,038.91						
6	Utility Tech I		25,681.60						
7	Utility Tech I		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	<b>Hours/Year</b>					
12	<b>Field Employees Average Base</b>		<b>30,113.38</b>	2,080			<b>14.48</b>		
13				<b>Rate</b>					
14	P/R Overhead			30.0%			4.34		
15	Field/Office Overhead			10.0%			1.45		
16	<b>Field Employees Loaded Cost</b>						<b>20.27</b>		
17									
18	<b>Office Employee</b>								
19	Administrative Assistant		29,537.19						
20	Administrative Assistant		36,468.07						
21	New Business Coordinator		47,362.58						
22	Office Clerk		23,493.54						
23	Operations Support Coordinator		55,941.12	<b>Hours/Year</b>					
24	<b>Office Employees Average Salary</b>		<b>38,560.50</b>	2,080			<b>18.54</b>		
25				<b>Rate</b>					
26	P/R Overhead			30.0%			5.56		
27	Field/Office Overhead			15.0%			2.78		
28	<b>Office Employees Loaded Cost</b>						<b>26.88</b>		
29									

30 Calculation of Miscellaneous Service Charges

Line No.	Description	# Hours	Hourly Rate	Labor Cost	Other Cost	Total Cost	Proposed Fee
31							
32	<b>Collect Delinquent Account</b>						
33	(CSR takes average 1 hour to process the delinquent account work.)						
34	Office	1	26.88	26.88	-	26.88	25.00
35							
36	<b>Connections, Premises Visits / Service Calls in Normal Hours</b>						
37	(Technician to respond, evaluate, fix and complete service order takes average 1.5 hours. Customer service takes average 45 minutes to handle call, prepare work order, and close out work order when technician completes work.)						
38							
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	<b>Connections, Premises Visits / Service Calls After Hours</b>						
44	= 1.5 X Connections in Normal Hours above			75.85	-	75.85	75.00
45							
46	<b>Reconnect Disconnected Service in Normal Hours</b>						
47	(= Collect Del. Acct + Connections in Normal Hours above)			77.44	-	77.44	75.00
48							
49	<b>Reconnect Disconnected Service After Hours</b>						
50	(1.5 X Sum of Reconnection and Collection Delinquent Account. During this period an answering service receives customer calls and dispatches to our FSRs on call.)						
51							
52	= 1.5 X Reconnect in Normal Hours above			116.17	-	116.17	
53	Answering Service Cost				2.00	2.00	
54	Total			116.17	2.00	118.17	115.00
55							
56	<b>Customer requested change of mailing address</b>						
57	Office	0.12	26.88	3.23	-	3.23	3.00

## 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 No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
<b>WATER</b>							
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
<b>SEWER</b>							
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	Annual Events	0	0	0	0		
34							
35	Proposed Rate	50	50	Actual cost	50	5	
36	Proposed Revenue	0	0	0	0	0	0

**Public Fire Hydrants Schedule****Florida Public Service Commission****Morningview****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Water  or Sewer 

Schedule: E-6

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

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

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

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

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



**Contracts and Agreements Schedule**

**Florida Public Service Commission**

**Morningview**  
**Docket No. 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 No.	(1) Type	(2) Description
-------------	-------------	--------------------

None

**Tax or Franchise Fee Schedule****Florida Public Service Commission****Morningview**

Schedule: E-9

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
<b>WATER</b>					
1	Regulatory Assessment Fee	Florida Public Service Comm.	786	Included in overall cost of service	None
<b>SEWER</b>					
2	Regulatory Assessment Fee	Florida Public Service Comm.	982	Included in overall cost of service	None

## Service Availability Charges Schedule

Florida Public Service Commission

Momingview

Schedule: E-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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 No.	(1) Type Charge	(2) Size Unit	(3) Present Charges	(4) Proposed Charges
<b>WATER</b>				
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		Per Gallon Equivalent	-	2.75
24				
25	Main Extension Charge	ERC	446.00	446.00
26		Per Foot Equivalent	-	5.37
<b>SEWER</b>				
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				

**Guaranteed Revenues Received**

**Florida Public Service Commission**

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

Schedule: E-11  
 Page: 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 No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Other	(5) Total
1					
2					
3			N/A		
4					
5					
6					
7					
8					
9					
10					
11					
12					
	Total	0	0	0	0

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**Morningview**

Schedule: E-12

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: N/A

Water [ X ] or Sewer [ X ]

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

Line  
No.

**Not applicable; no industrial customers.**

**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: E-14

Page: 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 No. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total

**See attached Bill Analyses**

**Morningview  
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Gallons of Water Pumped, Sold & Unaccounted For	F-1	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**  
Historical Test Year Ending December 31, 2007

Schedule: F-1  
Page: 1 of 1  
Preparer: J Lihvarcik

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.

Line No.	Month	(1)	(2)	(3)	(4)	(5)	(6)
		Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted 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	<b>TOTAL</b>	<b>2,976</b>	<b>0</b>	<b>2,274</b>	<b>450</b>	<b>251</b>	<b>8.4%</b>

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

**Florida Public Service Commission**

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

Schedule: F-2  
Page: 1 of 1  
Preparer: J Lihvarcik

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.

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
		STP#1	(Name)	(Name)	(Name)		
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	<b>Total</b>	<b>2,002</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,002</b>	<b>0</b>

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Morningview**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: F-3

Page: 1 of 1

Preparer: 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 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 06/19/07	22,100
		2 06/27/07	14,000
		3 06/07/07	14,900
		4 06/06/07	14,700
		5 06/13/07	13,700
		Average	<u>15,880</u>
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**

Historical Test Year Ending December 31, 2007

Schedule: F-4

Page: 1 of 1

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.		<u>20,000</u>
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 rainfall periods.	<u>October</u>	<u>8,000</u>

Used and Useful Calculations  
Water Treatment Plant

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

Florida Public Service Commission

Schedule: F-5  
Page: 1 of 1  
Preparer: J Guastella

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).

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

<b>WELLS, Permanent</b>														
Line No.	Storage	Multiple Wells	Max Day (GPM)	Margin Reserve Ratio	Excess Unaccounted for Water (GPM)	Fire Flow (GPM)	Peak Hour Demand for Systems with No Storage (GPM)	Max Day Demand for Systems with Storage (GPD)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Firm Reliable Capacity for Systems with No Storage (GPM)	Firm Reliable Capacity for Systems with Storage (GPD)	Wells Permanent U&U Calculated	Wells Permanent U&U Used *
2	no	no	15.35	1.31	-	-	40.17	-	425	425	-	-	0.00%	100.00%
3														
4														

5 \* This system has a single well and is therefore 100% Used and Useful.

<b>STORAGE</b>														
Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Bottom Drain	Max Day (GPD)	Margin Reserve Ratio	Excess Unaccounted for Water (GPD)	Fire Flow (GPD)	Peak Day Demand (GPD)	Usable Storage (Gal.)	Permanent Storage U&U Calculated	Permanent Storage U&U Used
6	15,940	31,880	-	na	100.00%	-	22,100	1.31	-	-	28,920	-	na	100.00%

**Used and Useful Calculations  
Sewer Treatment Plant**

**Florida Public Service Commission**

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

Schedule: F-6  
Page: 1 of 1  
Preparer: J Guastella

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

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

**Inflow and Infiltration Calculations**

	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	Acceptable I&I	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 I&I	% of Excess I&I Calculated	% of Excess I&I Used
4	100.00%	2,231,600	1,785,280	-	-	1,785,280	2,798,167	2,000,000	(798,167)	N/A	N/A
5											

**Used and Useful Calculations  
Water Distribution and Sewer Collection Systems**

**Florida Public Service Commission**

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

Schedule: F-7  
Page: 1 of 1  
Preparer: J Guastella

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.

Line No.	(1) ERCs 2012*	(2) Lots Fronting Mains	(3) U&U as Calculated	(4) Interim U&U Used	(5) Permanent U&U Used
<b>Water</b>					
1	52.3	42	124.63%	100.00%	<b>100.00%</b>
<b>Sewer</b>					
2	38.0	40	95.00%	95.00%	<b>100.00%</b>

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).

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
<b>WATER</b>					
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	
<b>SEWER</b>					
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  
 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.

Line No.	(1)	(2) SFR Customers			(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	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

Schedule: F-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % 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 Growth Through 5-Year Period (Col. 8)									0.00%

**Morningview**  
**INTERIM RATE SCHEDULES**  
Revision 1

<u>SCHEDULE TITLE</u>	Revision 1 <u>SCHEDULE</u> <u>NUMBER</u>	<u>PAGE</u> <u>NUMBER</u>
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Schedule of Requested Cost of Capital - Interim	G-6	146



**Rate Schedule - Interim Rates**

**Florida Public Service Commission**

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

Schedule: G-1  
 Page: 1 of 1  
 Preparer: T Rendell

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Unlimited Interim Rates	(4) Limited Interim Rates	(5) Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited Interim Rates
	<b>WATER</b>		49.9%	8.5%	<b>SEWER</b>		104.1%	42.8%
1	<b>Residential</b>				<b>Residential</b>			
2	5/8" X 3/4"	18.31	27.44	19.87	All Meter Sizes	24.40	49.79	34.85
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)	6,000	6,000	6,000
13	Block 2	3.88	5.82	4.21	Gallonage charge	7.57	15.45	10.81
14	Block 3	3.88	5.82	4.21				
15	<b>General Service</b>				<b>General Service</b>			
16	5/8" X 3/4"	18.31	27.44	19.87	5/8" X 3/4"	24.40	49.79	34.85
17	3/4"	27.46	41.16	29.80	3/4"	36.62	74.73	52.30
18	1"	45.79	68.63	49.69	1"	61.02	124.52	87.15
19	1-1/2"	91.57	137.25	99.36	1-1/2"	122.02	249.00	174.28
20	2"	146.51	219.60	158.98	2"	195.22	398.38	278.83
21	3"	293.03	439.22	317.97	3"	390.46	796.81	557.68
22	4"	457.84	686.25	496.81	4"	610.08	1,244.98	871.36
23	6"	915.71	1,372.54	993.66	6"	1,220.18	2,490.00	1,742.75
24	8"	1,465.13	2,196.06	1,589.85	8"	1,952.30	3,984.03	2,788.42
25	10"	2,106.12	3,156.83	2,285.40	10"	2,806.43	5,727.04	4,008.35
26	Gallonage charge	3.88	5.82	4.21	Gallonage charge	9.11	18.59	13.01
27	<b>Fire Protection</b>				<b>Flat Rate</b>			
28	2"	12.20	18.29	13.24	Res. Wastewater Only	60.75	123.97	86.77
29	3"	24.42	36.60	26.50	Cmrl. Wastewater Only	60.75	123.97	86.77
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				

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  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)
Line No.	Description	Adjusted Average Balance	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
<b>WATER</b>						
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	<u>79,247</u>	<u>0</u>	<u>0</u>	<u>79,247</u>	
<b>SEWER</b>						
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	Working Capital Allowance	4,667		0	4,667	A-2
21	Total Rate Base	<u>46,791</u>	<u>(532)</u>	<u>0</u>	<u>46,260</u>	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Morningview

Schedule: G-3

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical  Projected

Water  Sewer

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES		
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	0	(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)	(8)	(9)	(10)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standalone % Increase	FWS Consol. Unlimited % Increase	Supporting Schedules
<b>Water</b>									
1 Water Sales Revenues	17,394		0	17,394	17,927	35,321	103.06%	49.9%	E-2w
2 Other Revenues	50		0	50	0	50			E-2w
3 OPERATING REVENUES	17,444	0	0	17,444	17,927	35,371			
4 Operation & Maintenance	18,695		0	18,695	265	18,959			B-5
5 Depreciation, net of CIAC Amort.	3,693	0	0	3,693		3,693			B-13
6 Amortization	263		0	263		263			
7 Taxes Other Than Income	3,501	(648)	0	2,854	806	3,660			B-15
8 Provision for Income Taxes	(3,698)		0	(3,698)	6,502	2,804			C-1
9 OPERATING EXPENSES	22,453	(648)	0	21,806	7,573	29,379			
10 NET OPERATING INCOME	(5,009)	648	0	(4,362)	10,354	5,992			
11 RATE BASE	79,247			79,247		79,247			A-1
12 RATE OF RETURN	-6.32%			-5.50%		7.56%			
<b>Sewer</b>									
13 Sewer Sales Revenues	21,561		0	21,561	20,424	41,985	94.73%	104.1%	E-2s
14 Other Revenues	0		0	0	0	0			E-2s
15 OPERATING REVENUES	21,561	0	0	21,561	20,424	41,985			
16 Operation & Maintenance	23,991		0	23,991	302	24,293			B-6
17 Depreciation, net of CIAC Amort.	8,137	0	0	8,137		8,137			B-14
18 Amortization	202		0	202		202			
19 Taxes Other Than Income	913	2,393	0	3,306	918	4,225			B-15
20 Provision for Income Taxes	(5,777)		0	(5,777)	7,408	1,630			C-1
21 OPERATING EXPENSES	27,465	2,393	0	29,859	8,628	38,487			
22 NET OPERATING INCOME	(5,904)	(2,393)	0	(8,298)	11,796	3,498			
23 RATE BASE	46,791			46,791		46,791			A-2
24 RATE OF RETURN	-12.62%			-17.73%		7.48%			



## 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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
<b>USED &amp; USEFUL ADJUSTMENT TO 2005 TEST YEAR</b>			
1	Depreciation Expense for Interim Rate purposes	0	0
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(648)	2,393
6	For details see schedule B-15		
<b>UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS</b>			
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	265	302
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	807	919
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	17,444	21,561
18	Plus Required Revenue Adjustment	17,927	20,424
19	Rate Year Revenue at Proposed Rates	35,371	41,985
20			
21	Less Operating Expenses Before Income Taxes	(26,575)	(36,856)
22	Less Interest Expense	(1,528)	(902)
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			
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  Sewer 

Schedule: G-6

Page: 1 of 1

Preparer: S Anzaldo

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>WATER</b>							
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	<u>79,247</u>	<u>100.00%</u>		<u>7.56%</u>	<u>5,992</u>	
<b>SEWER</b>							
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	<u>46,791</u>	<u>100.00%</u>		<u>7.48%</u>	<u>3,498</u>	

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