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I. PETER JOHNSON (1942-1988)

July 30, 1996

VIA HAND DELIVERY

Blanca Bayo, Director
Department of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Betty Easley Building, Room 110
Tallahassee, Florida 32399-0850

Check received with filing and forwarded to Fiscal for deposit. Fiscal to forward a copy of check to RAR with proof of deposit.

Initials of person who forwarded check: A.G.

Dear Ms. Bayo:

Enclosed please find sixteen copies, unless otherwise indicated, of the following documents for filing with the Florida Public Service Commission in connection with the Application of United Water Florida Inc. for Rate Adjustment, Docket No. 960451-WS:

1. Application for Adjustment of Rates. - 07923

2. Binder containing Minimum Filing Requirement ("MFR") Schedules A-1 through A-19, B-1 through B-15, C-1 through C-10, D-1 through D-7, E-1 through E-13, and F-1 through F-10, as well as Schedules G-1 through G-45. - 07924

3. Two copies of Billing Analysis, Schedule E-14. 07925-96 pts 1 thru 6 Org & WAW

4. Service Area Map, Schedule H-1. 07926-96

5. One copy of Detailed Maps of Water and Wastewater Systems, Schedule H-2. WAW

6. Two sets of five Books containing Schedules H-3 through H-11. WAW & Org DNs 07927 thru 07930-96

7. Book containing copies of deeds, easements and leases to land, Schedule H-12. 07931-96

8. Original and three copies of Water Tariff Sheet No. 22.0 and Wastewater Tariff Sheet No. 21.0, Schedule H-13. Org & WAW, Sec 07932-96 — 07934-96

07933-96

MFRs Pulled & Placed w/ transcript exh 1. Jan

ACK 1
AFA
APP
CTR
CMU
CTR
EAG 1
LEG 5
OPC 1
RCA
SCR 1
SEC Willis
OTH

07935-96

9. Binder containing Testimony and Exhibits of Robert J. Iacullo, Philip Heil, David deNagy, Munapalli Sambamurthi, Matthias Jost, Mary L. Egan-Long, Frank Gradilone III, Frank J. McGuire, Thomas F. Cleveland and John F. Guastella.

10. Original United Water Florida Inc. check payable to the Florida Public Service Commission in the amount of $9,000.00 as payment of the fee for filing the Application for Adjustment of Rates.

I trust that you will find the enclosed documents to be in order for filing in connection with the Application of United Water Florida Inc. for Rate Adjustment, Docket No. 960451-WS. I would appreciate your filing and distributing the enclosed copies of the documents in accordance with your established procedure.

If you have any questions or need any additional information concerning this matter, please do not hesitate to call or write.

Sincerely yours,

James L. Ade

JLA:dws
Enclosures

cc: Mr. Robert J. Iacullo
(w/Application only)
Mr. Walton F. Hill
(w/Application only)
Mr. Frank J. McGuire
(w/original Application only)
Mr. Munipalli Sambamurthi
(w/original Application only)
Mr. Marshall Willis
(w/Application and additional copies of Schedules and Testimony)

Schedule of Water Rate Base
Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/97
Historic [x] or Projected [x]

Florida Public Service Commission
Schedule: A-1
Page 1 of 1
Preparer: F.McGuire

Explanation: Provide the calculation of 13-month average rate base for the test year showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. Use the Balance Sheet Method approach to [illegible] working capital.

Line No.	Description	Balance Per Books 12/31/96	1998 Adjustments	Projected Balance 12/31/98	1997 Adjustments	Projected Balance 12/31/97	Supporting Schedules
1	Utility Plant in Service	45,337,309	6,767,325	52,104,634	6,699,685	58,804,319	A-5
2	Utility Land & Land Rights	592,766		592,766		592,766	A-5
3	Total Utility Plant in Svc.	45,930,075	6,174,559	52,104,634	7,292,451	59,397,085	
4	Less: Non-Used & Useful Plant	0					
5	Construction Work In Progress	2,790,000	(2,790,000)	0	0	0	
6	Less Accum. Depreciation	(8,272,767)	(1,262,462)	(9,535,229)	(1,598,780)	(11,134,009)	A-9
7	Less CIAC	(21,843,510)	(2,034,100)	(23,877,610)	(994,400)	(24,872,010)	A-12
8	Accumulated Amortiz. of CIAC	4,824,971	523,599	5,348,570	548,107	5,896,677	A-14
9	Acquisition Adjustments	594,328	0	594,328	0	594,328	G-00
10	Accum. Amort. of Acq. Adjustments	0	0	0	(22,287)	(22,287)	
11	Less Advances for Construction	(152,370)	0	(152,370)	0	(152,370)	A-16
13	Working Capital Allowance	322,467	13,375	335,842	0	335,842	A-17
14	Total	24,193,192	624,971	24,818,163	5,225,091	30,043,254	

Schedule of Sewer Rate Base
Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended:12/31/97
Historic [x] or Projected [x]

Florida Public Service Commission

Schedule: A-2
Page 1 of 1
Preparer: F.McGuire

Line No.	Description	Balance Per Books 12/31/95	1996 Adjustments	Projected Balance 12/31/96	1997 Adjustments	Projected Balance 12/31/97	Supporting Schedules
1	Utility Plant In Service	73,864,399	16,583,097	90,447,496	13,646,048	104,093,544	A-8
2	Utility Land & Land Rights	1,018,304		1,018,304		1,018,304	A-8
3	Total Utility Plant In Svc.	74,882,703	16,583,097	91,465,800	13,646,048	105,111,848	A-8
4	Less: Non-Used & Useful Plant						
5	Constr. Work In Progress	1,768,000	(1,768,000)	0		0	
6	Less Accum. Depreciation	(16,909,582)	(1,334,078)	(18,243,660)	(3,671,520)	(21,915,180)	A-10
7	Less CIAC	(32,452,129)	(2,107,000)	(34,559,129)	(1,448,100)	(36,007,229)	A-12
8	Accumulated Amortiz. of CIAC	9,872,688	741,477	10,614,165	786,807	11,400,972	A-14
9	Acquisition Adjustments	867,986	0	867,986	0	867,986	
10	Accum. Amort. of Acq. Adjustments		0		(32,549)	(32,549)	
11	Less Advances for Construction	0		0	0	0	
12	Working Capital Allowance	625,965	25,964	651,929	0	651,929	A-17
13	Total	38,855,631	12,141,460	50,797,091	9,280,686	60,077,777	

File: C:\NETVA_3.WK1
Schedule of Adjustments to Rate Base
Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/97
Historic [x] or Projected [x]

Florida Public Service Commission
Schedule: A-3
Page 1 of 1
Preparer: F.McGuire

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

Line No.	Description	Water Operation 1996	Water Operation 1997	Wastewater Operation 1996	Wastewater Operation 1997	Supporting Schedules Water	Supporting Schedules Sewer
1	Utility Plant in Service						
2	Additions	7,090,625	6,860,186	18,081,197	13,710,548	G-1 & 2	G-1 & 2
3	Retirements	(577,300)	(160,500)	(1,244,000)	(64,500)	G-5 & 6	G-5 & 6
4	Wastewater Allocation from retirements	254,100		(254,100)			
5	Total Line 1	6,767,425	6,699,686	16,583,097	13,646,048		
6	Accumulated Depreciation:						
7	Depreciation	1,551,162	1,780,280	3,191,858	3,741,920	B-13	B-14
8	Retirements	(577,300)	(160,500)	(1,244,000)	(64,500)	G-7 & 8	G-7 & 8
9	Wastewater Allocation from retirements	254,100		(254,100)			
10	Cost of Removal	(30,900)	(27,000)	(359,680)	(5,900)		
	Salvage	65,400	8,000				
	total Line 6	1,262,462	1,598,780	1,334,078	3,671,520		
11	Contributions in Aid of Construction (Line 7)	(2,034,100)	(994,400)	(2,107,000)	(1,488,100)	A-12	A-12
13	Accumulated Amortization of Contributions (Line 8)	523,599	548,107	741,477	786,807	A-14	A-14
14	Accumulated Amortization of Acquisition Adjustments (Line 10)		(30,720)		(32,549)		
15	Working capital (Line 13)			25,964		A-17	A-17

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

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/95

Florida Public Service Commission

Schedule: A-4
Page: 1 of 2
Preparer: David deNagy

Explanation: Provide the annual balance of the original cost of 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.	Description	Year-end Balance Water	Wastewater
1	12/31/80 Balance	8,818,431	17,219,887
2	1981 Additions	1,141,554	1,096,021
3	1981 Retirements	(114,662)	(40,520)
4	1981 Adjustments	(8,340)	(12,737)
5			
6	12/31/81 Balance	9,836,983	18,262,651
7	1982 Additions	1,022,286	1,060,270
8	1982 Retirements	(67,948)	(134,080)
9	1982 Adjustments	(52,935)	0
10			
11	12/31/82 Balance	10,738,386	19,188,841
12	1983 Additions	1,666,906	1,590,262
13	1983 Retirements	(110,262)	(204,591)
14	1983 Adjustments	0	0
15			
16	12/31/83 Balance	12,295,030	20,574,512
17	1984 Additions	3,362,604	4,107,358
18	1984 Retirements	(138,079)	(121,168)
19	1984 Adjustments	0	0
20			
21	12/31/84 Balance	15,519,555	24,560,702
22	1985 Additions	2,618,184	4,277,802
23	1985 Retirements	(181,876)	(176,470)
24	1985 Adjustments	0	0
25			
26	12/31/85 Balance	17,955,863	28,662,026
27	1986 Additions	2,991,647	3,789,897
28	1986 Retirements	(174,103)	(112,865)
29	1986 Adjustments	0	0
30			
31	12/31/86 Balance	20,773,407	32,339,058
32	1987 Additions	1,991,614	3,192,960
33	1987 Retirements	(143,004)	(593,497)
34	1987 Adjustments	0	0
35			
36	12/31/87 Balance	22,622,017	34,938,521
37	1988 Additions	2,825,006	4,837,730
38	1988 Retirements	(257,562)	(288,213)
39	1988 Adjustments	(659,443)	667,252

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

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451--WS
Test Year Ended: 12/31/95

Schedule: A--4
Page: 2 of 2
Preparer: David deNagy

Explanation: Provide the annual balance of the original cost of 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.	Description	Year--end Balance Water	Wastewater
40			
41	12/31/88 Balance	24,530,018	40,155,290
42	1989 Additions	1,829,841	3,304,964
43	1989 Retirements	(153,817)	(234,277)
44	1989 Adjustments	281,047	351,099
45			
46	12/31/89 Balance	26,487,089	43,577,106
47	1990 Additions	2,000,617	3,970,314
48	1990 Retirements	(106,630)	(626,428)
49	1990 Adjustments	1,685,169	1,994,555
50			
51	12/31/90 Balance	30,066,245	48,915,547
52	1991 Additions	1,553,532	6,003,100
53	1991 Retirements	(215,025)	(329,518)
54	1991 Adjustments	(155,826)	(155,833)
55			
56	12/31/91 Balance	31,248,926	54,433,296
57	1992 Additions	2,201,199	3,045,772
58	1992 Retirements	(276,528)	(485,265)
59	1992 Adjustments	2,252,407	3,383,388
60			
61	12/31/92 Balance	35,426,004	60,377,191
62	1993 Additions	2,572,145	4,456,028
63	1993 Retirements	(378,067)	(352,913)
64	1993 Adjustments	3,449,111	3,267,862
65			
66	12/31/93 Balance	41,069,193	67,748,168
67	1994 Additions	2,358,060	3,129,543
68	1994 Retirements	(246,932)	(522,296)
69	1994 Adjustments	26,900	346
70			
71	12/31/94 Balance	43,207,221	70,355,759
72	1995 Additions	3,001,816	4,941,116
73	1995 Retirements	(278,807)	(414,131)
74	1995 Adjustments	46	(41)
75			
76	12/31/95 Balance	45,930,076	74,882,703
77			
78			
79			

F:\CASES\UA\GA\2PLANT.WK1
Water Plant In Service by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/96
Historic [x] or Projected [ ]

Florida Public Service Commission

Schedule: A-6
Page / of 25
Preparer: McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.		(1) DESCRIPTION		(2) 12/31/94	(3) 1/31/95	(4) 2/28/95	(5) 3/31/95	(6) 4/30/95	(7) 5/31/95	(8) 6/30/95	(9) 7/31/95	(10) 8/31/95	(11) 9/30/95
		INTANGIBLE PLANT											
301	301.1	ORGANIZATION		139,937	139,937	139,937	139,937	139,937	139,937	139,937	139,937	139,937	139,937
		CP		44,050	44,050	44,050	44,050	44,050	44,050	44,050	44,050	44,050	44,050
		SA		(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)
302	302.1	FRANCHISE & CONSENTS		148,609	148,609	148,609	148,609	148,609	148,609	148,609	148,609	148,609	148,609
		CP		35,808	35,808	35,808	35,808	35,808	35,808	35,808	35,808	35,808	35,808
		SA		(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)
303		MISC.		174,415	174,415	174,415	174,415	174,415	174,415	174,415	174,415	174,415	174,415
						0	0	0	0	0	0	0	0
						0	0	0	0	0	0	0	0
						0	0	0	0	0	0	0	0
						0	0	0	0	0	0	0	0
		SOURCE OF SUPPLY PLANT				0	0	0	0	0	0	0	0
310	303.2	LAND & LAND RIGHT	492,104	492,104	492,104	492,104	492,104	492,104	492,104	492,104	492,104	492,104	492,104
311	304.2	STRUCTURES & IMPROVEMENTS		543,584	508,962	508,962	508,962	508,962	495,669	576,597	576,597	495,669	576,597
312	305.2	COLLECT & IMPOUND RESERVOIR		297,814	297,814	297,814	297,814	297,814	297,814	297,814	297,814	297,814	297,814
313	306.2	LAKE, RIVER, & OTHER INTAKE		0	0	0	0	0	0	0	0	0	0
314	307.2	WELLS & SPRINGS		923,204	918,304	918,304	923,102	923,102	923,737	923,737	923,737	923,737	923,737
315	308.2	INFILTRATION GALLERIES		7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512
316	309.2	SUPPLY MAINS		232,062	232,340	232,340	232,062	232,062	232,062	232,062	232,062	232,327	232,327
317	317.0	OTHER SOURCE PLANT		6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146
						0	0	0	0	0	0	0	0
						0	0	0	0	0	0	0	0
						0	0	0	0	0	0	0	0
		PUMPING PLANT				0	0	0	0	0	0	0	0
320	303.2	LAND & LAND RIGHT	59,021	59,021	59,021	59,021	59,021	59,021	59,021	59,021	59,021	59,021	59,021
321	304.2	STRUCTURES & IMPROVEMENTS		747,231	747,231	747,231	747,231	747,231	626,159	747,231	747,231	626,159	747,231
322	322.0	BOILER PLANT EQUIP		0	0	0	0	0	0	0	0	0	0
323	311.2	OTHER POWER PROD.EQUIP		726,822	705,632	705,632	709,412	709,412	771,883	786,031	786,063	786,063	786,063
324	311.2	STEAM PUMPING EQUIP		0	0	0	0	0	0	0	0	0	0
325	311.2	ELECTRIC PUMPING EQUIP		1,923,169	1,905,968	1,905,968	1,908,539	1,908,539	1,870,467	1,870,467	1,870,467	1,870,467	1,855,215
326	311.2	DIESEL PUMPING EQUIP		0	0	0	0	0	0	0	0	0	0
327	311.2	HYDRAULIC PUMPING EQUIP		43,510	43,510	43,510	43,510	43,510	43,510	43,510	43,510	43,510	43,510
328	311.2	OTHER PUMPING EQUIP		148,220	148,220	148,220	148,220	148,220	148,220	148,220	148,220	148,220	148,220

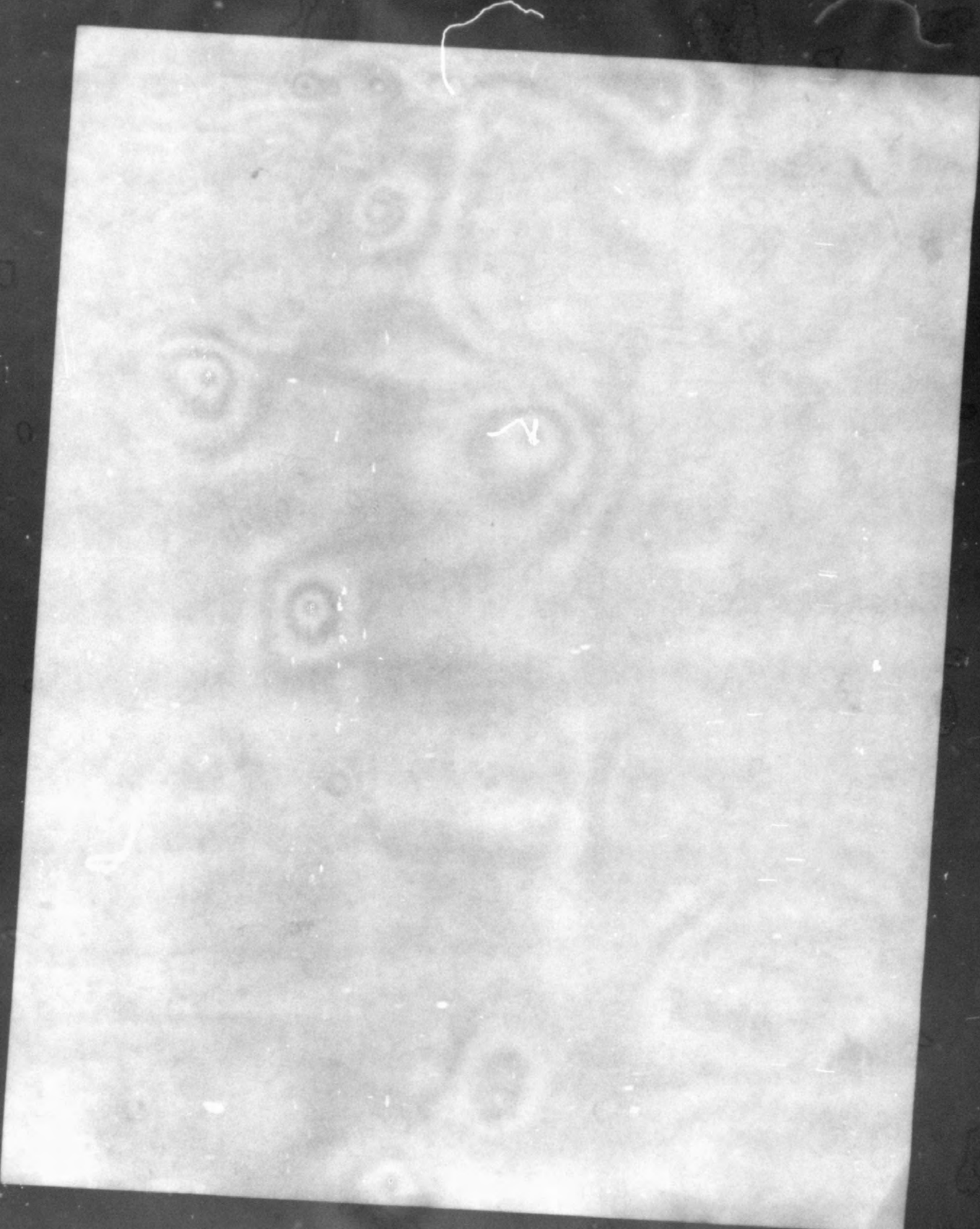
F:\CASES\UA\VA62PLANT.WK1
Water Plant in Service by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/96
Historic [x] or Projected [ ]

Florida Public Service Commission

Schedule: A-6
Page 1 of 3
Preparer: McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.		(1) DESCRIPTION	(2) 12/31/94	(3) 1/31/95	(4) 2/28/95	(5) 3/31/95	(6) 4/30/95	(7) 5/31/95	(8) 6/30/95	(9) 7/31/95	(10) 8/31/95	(11) 9/30/95
		INTANGIBLE PLANT			0	0	0	0	0	0	0	0
					0	0	0	0	0	0	0	0
					0	0	0	0	0	0	0	0
					0	0	0	0	0	0	0	0
		WATER TREATMENT PLANT										
330	303.3	LAND & LAND RIGHT	29,315	29,315	29,315	29,315	29,315	29,315	29,315	29,315	29,315	29,315
331	304.3	STRUCTURES & IMPROVEMENTS		670,737	648,710	648,710	648,710	642,410	642,648	642,648	648,003	648,003
332	320.3	WATER TREATMENT EQUIP		936,511	830,242	830,242	848,822	848,333	850,190	851,298	844,928	846,322
					0	0	0	0	0	0	0	0
					0	0	0	0	0	0	0	0
					0	0	0	0	0	0	0	0
					0	0	0	0	0	0	0	0
		TRANS & DIST PLANT										
340	303.4	LAND	7,570	7,570	7,570	7,570	7,570	7,570	7,570	7,570	7,570	7,570
341	304.4	STRUCTURES & IMPROVEMENTS		26,662	26,662	26,662	26,662	26,662	26,662	26,662	26,662	26,662
342	330.4	DIST RESERVOIRS & RESERV.		1,682,954	1,682,954	1,682,954	1,682,954	1,682,954	1,691,589	1,691,589	1,691,589	1,691,589
343	331.2	TRANS. & DIST. MAINS		20,712,266	20,706,677	20,705,677	20,736,666	20,744,565	20,895,289	21,008,810	21,148,275	21,320,139
	331.4			110,805	110,805	110,805	110,805	110,805	110,805	110,805	110,805	110,805
344	344.0	FIRE MAINS		6,116,971	6,146,666	6,146,666	6,242,105	6,281,691	6,317,465	6,373,203	6,444,807	6,509,153
345	333.4	SERVICES		2,518,782	2,529,010	2,529,010	2,567,564	2,592,228	2,576,444	2,491,535	2,587,589	2,612,580
346	334.4	METERS		41,318	41,318	41,318	41,318	41,318	41,318	133,849	41,318	41,318
347	334.4	METER INSTALLATION		1,728,195	1,727,354	1,727,354	1,732,254	1,732,254	1,733,740	1,753,866	1,766,842	1,788,807
348	335.4	HYDRANTS		19,527	19,527	19,527	19,527	19,527	19,527	24,779	24,779	24,779
349	339.4	OTHER T&D PLANT			0	0	0	0	0	0	0	0
					0	0	0	0	0	0	0	0
		GENERAL PLANT										
389	303.5 WO	LAND & LAND RIGHT	4,756	4,756	4,756	4,756	4,756	4,756	4,756	4,756	4,756	4,756
	303.5 CP			529,679	529,679	529,679	529,679	529,679	529,679	529,679	529,679	529,679
	303.5 SA			(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)
390	304.5 WO	STRUCT & IMPRV		33,264	24,584	24,584	24,584	24,584	24,584	24,584	24,584	24,584
	CP			1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036
	SA			(772,519)	(772,519)	(772,519)	(772,519)	(772,519)	(772,519)	(772,519)	(772,519)	(772,519)
		OFFICE FURN & EQPT		0	0	0	0	0	0	0	0	0
391	340.5 WO	FURN & EQPT		64,481	64,824	64,824	64,723	64,723	71,996	64,732	64,732	64,732
	CP	FURN & EQPT		171,079	171,079	171,079	171,079	171,079	171,079	171,079	171,079	171,079
	CP	FURN & EQPT		140,990	140,990	140,990	140,990	140,990	140,990	140,990	140,990	140,990



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Water Plant in Service by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 950481-WS
Test Year Ended: 12/31/96
Historic [x] or Projected [ ]

Florida Public Service Commission
Schedule: A-5
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Preparer: McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.		(1) DESCRIPTION		(2) 12/31/94	(3) 1/31/95	(4) 2/28/95	(5) 3/31/95	(6) 4/30/95	(7) 5/31/95	(8) 6/30/95	(9) 7/31/95	(10) 8/31/95	(11) 9/30/95
		INTANGIBLE PLANT											
	SA	FURN & EQPT		(166,036)	(166,035)	(166,036)	(166,036)	(166,035)	(166,036)	(166,036)	(166,036)	(166,036)	(166,036)
		TRANSPORTATION				0	0	0	0	0	0	0	0
392	341.5 WO	WATER ONLY				0	0	0	0	0	0	0	0
	CP		1991	23,559	23,559	23,559	23,559	23,559	23,559	23,559	23,559	23,559	23,559
	CP		1992	109,388	109,388	109,388	109,388	109,388	109,388	109,388	109,388	109,388	109,388
	CP		1982	109,066	109,066	109,066	109,066	109,066	109,066	109,066	109,066	109,066	109,066
	CP		1983	15,944	15,944	15,944	15,944	15,944	15,944	15,944	15,944	15,944	15,944
	CP		1993	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506
	CP		1985	13,657	13,657	13,657	13,657	13,657	13,657	13,657	13,657	13,657	13,657
	CP		1986	0	0	0	0	0	0	0	0	0	0
	CP		1987	62,738	62,738	62,738	62,738	62,738	62,738	62,738	62,738	62,738	62,738
	CP		1988	29,592	29,592	29,592	29,592	29,592	29,592	29,592	29,592	29,592	29,592
	CP	212,380	1989	39,483	39,483	39,483	39,483	39,483	39,483	39,483	39,483	39,483	39,483
	CP		1990	77,384	77,384	77,384	77,384	77,384	77,384	77,384	77,384	77,384	77,384
392	341.5 SA			165,564	165,564	165,564	165,564	165,564	165,564	165,564	165,564	165,564	165,564
		STORES EQUIPMENT		(440,541)	(440,541)	(440,541)	(440,541)	(440,541)	(440,541)	(342,482)	(342,482)	(119,230)	(495,838)
393	342.5					0	0	0	0	0	0	0	0
	CP					0	0	0	0	0	0	0	
	SA			6,362	6,362	6,362	6,362	6,362	6,362	6,362	6,362	6,362	18,428
		TOOLS,SHOP,GARAGE EQUIP		(3,181)	(3,181)	(3,181)	(3,181)	(3,181)	(3,181)	(9,214)	(9,214)	(9,214)	(9,214)
394	343.5					0	0	0	0	0	0	0	0
	WO	WATER ONLY											
	CP	1981 & PRIOR		18,123	18,123	18,123	18,123	18,123	18,123	18,123	18,123	18,123	18,123
	CP	1982 & AFTER		29,769	29,769	29,769	29,769	29,769	29,769	29,769	29,769	29,769	29,769
	SA	SEWER ALLOCATION		63,677	86,715	86,715	86,715	86,715	68,278	91,848	96,511	96,511	96,511
				(47,290)	(47,290)	(47,290)	(47,290)	(47,290)	(47,290)	(83,707)	(83,707)	(83,707)	(83,707)
395	344.5	LABORATORY EQUIPMENT				0	0	0	0	0	0	0	0
	WO					0	0	0	0	0	0	0	0
	CP			1,459	1,459	1,459	1,459	1,459	1,459	1,459	1,459	1,459	1,459
	SA			21,364	21,364	21,364	21,364	21,364	21,364	21,364	21,364	21,364	21,364
396	345.5	POWER OPERATED EQUIPMENT		(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)
	WO					0	0	0	0	0	0	0	0
	CP	PRIOR 1981		29,845	29,845	29,845	29,845	29,845	29,845	29,845	29,845	29,845	29,845
				13,621	13,621	13,621	13,621	13,621	13,621	13,621	13,621	13,621	13,621

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Water Plant in Service by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/96
Historic [x] or Projected [ ]

Florida Public Service Commission

Schedule: A-5
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Preparer: McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.			(1) DESCRIPTION		(2) 12/31/94	(3) 1/31/95	(4) 2/28/95	(5) 3/31/95	(6) 4/30/95	(7) 5/31/95	(8) 6/30/95	(9) 7/31/95	(10) 8/31/95	(11) 9/30/95
			INTANGIBLE PLANT											
		CP	1981 BACKHOE		22,515	22,515	22,515	22,515	22,515	22,515	22,515	22,515	22,515	22,515
		CP	1982 & AFTER	+n253	76,950	76,950	76,950	76,950	76,950	76,950	76,950	76,950	76,950	102,569
		SA	SEWER ALLOCATION		(56,545)	(56,545)	(56,545)	(56,545)	(56,545)	(56,545)	(66,943)	(66,943)	(66,943)	(66,943)
							0	0	0	0	0	0	0	0
397	345.5	WO	COMMUNIC. EQPT		11,867	11,867	11,867	11,867	11,867	11,867	11,867	11,867	11,867	11,867
		CP	SCADA		825,758	825,758	825,758	825,758	825,758	825,758	825,758	825,758	825,758	825,758
		SA	SEWER ALLOCATION		(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)
398	347.5		MISC. EQPT				0	0	0	0				
		WO	WATER ONLY		358	30,889	30,889	30,889	30,889	30,889	358	358	358	358
		CP	PRIOR 1982		11,385	11,385	11,385	11,385	11,385	11,385	11,385	11,385	11,385	11,385
		CP	1983 & AFTER		47,897	47,897	47,897	47,897	47,897	47,897	78,230	78,230	78,230	78,230
		SA	SEWER ALLOCATION		(29,542)	(29,542)	(29,542)	(29,542)	(29,542)	(29,542)	(44,808)	(44,808)	(44,808)	(44,808)
399	346.5		OTHER TANGIBLE PROPERTY				0	0	0	0	0	0	0	0
		CP			8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154
		SA			(4,077)	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)
							0	0	0	0	0	0	0	0
			ROUNDING		(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)
			PROP FUTURE USE (105.00)		23,776	23,776	23,776	23,776	23,776	23,776	23,776	23,776	23,776	23,776
			UNCLASSIFIED		979	979	979	979	979	979	979	979	979	979
			Total	592,766	43,207,221	43,182,957	43,187,957	43,379,589	43,423,049	43,817,031	44,104,220	44,331,322	44,516,234	44,932,969

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Water Plant in Service by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/96
Historic [x] or Projected [ ]

Florida Public Service Commission
Schedule: A-6
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Preparer: F. McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.		(1) DESCRIPTION		(12) 10/31/96	(13) 11/30/96	(14) 12/31/96	(15) 13-Month Average 12/31/96	(16) Test Year Adjustment To Obtain Year-End Effect	(17) Adjusted Test Year Plant 100% Used & Useful
		INTANGIBLE PLANT							
301	301.1	ORGANIZATION		139,937	139,937	139,937	139,937		139,937
		CP		44,060	44,060	44,060	44,060		44,060
		SA		(22,025)	(22,025)	(22,025)	(22,025)		(22,025)
302	302.1	FRANCHISE & CONSENTS		148,809	148,809	148,809	148,809		148,809
		CP		36,808	36,808	36,808	36,808		36,808
		SA		(16,941)	(16,941)	(16,941)	(16,941)		(16,941)
303		MISC.		174,416	174,416	174,416	174,416		174,416
				0	0	0			
				0	0	0			
				0	0	0			
				0	0	0			
		SOURCE OF SUPPLY PLANT		0	0	0			
310	303.2	LAND & LAND RIGHT	492,104	492,104	492,104	492,104	492,104		492,104
311	304.2	STRUCTURES & IMPROVEMENTS		576,597	576,597	576,597	540,801	36,796	576,597
312	306.2	COLLECT & IMPOUND RESERVOIR		297,614	297,614	297,614	297,614		297,614
313	306.2	LAKE, RIVER, & OTHER INTAKE		0	0	0			
314	307.2	WELLS & SPRINGS		923,737	923,737	923,737	922,916	821	923,737
315	308.2	INFILTRATION GALLERIES		7,512	7,512	7,512	7,512		7,512
316	309.2	SUPPLY MAINS		232,327	232,327	232,327	232,216	111	232,327
317	317.0	OTHER SOURCE PLANT		6,146	6,146	6,146	6,146		6,146
				0	0	0			
				0	0	0			
				0	0	0			
				0	0	0			
		PUMPING PLANT							
320	303.2	LAND & LAND RIGHT	59,021	59,021	59,021	59,021	59,021		59,021
321	304.2	STRUCTURES & IMPROVEMENTS		747,231	747,231	747,231	759,681	(12,450)	747,231
322	322.0	BOILER PLANT EQUIP		0	0	0			
323	311.2	OTHER POWER PROD.EQUIP		797,602	797,602	846,140	762,859	83,281	846,140
324	311.2	STEAM PUMPING EQUIP		0	0	0			
325	311.2	ELECTRIC PUMPING EQUIP		1,885,215	1,904,266	1,936,059	1,895,908	42,151	1,936,059
326	311.2	DIESEL PUMPING EQUIP		0	0	0			
327	311.2	HYDRAULIC PUMPING EQUIP		43,510	43,510	43,510	43,510		43,510
328	311.2	OTHER PUMPING EQUIP		148,220	148,220	148,220	148,220		148,220

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Water Plant in Service by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 950451-WS
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Florida Public Service Commission
Schedule: A-5
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Preparer: F. McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.		(1) DESCRIPTION		(12) 10/31/96	(13) 11/30/96	(14) 12/31/96	(15) 13-Month Average 12/31/96	(16) Test Year Adjustment To Obtain Year-End Effect	(17) Adjusted Test Year Plant 100% Used & Useful
		INTANGIBLE PLANT							
				0	0	0			
				0	0	0			
		WATER TREATMENT PLANT		0	0	0			
330	303.3	LAND & LAND RIGHT	29,315	29,315	29,315	29,315	29,315		29,315
331	304.3	STRUCTURES & IMPROVEMENTS		648,003	648,003	648,003	810,889	38,334	849,003
332	320.3	WATER TREATMENT EQUIP		853,345	853,345	855,795	845,669	10,126	855,795
				0	0	0			
				0	0	0			
		TRANS & DIST PLANT		0	0	0			
340	303.4	LAND		0	0	0			
341	304.4	STRUCTURES & IMPROVEMENTS	7,570	7,570	7,570	7,570	7,570		7,570
342	330.4	DIST STHDPIPES & RESERV.		26,662	26,662	26,662	26,662		26,662
343	331.2	TRANS. & DIST. MAINS		1,691,589	1,691,589	1,728,246	1,690,500	38,746	1,728,246
	331.4			21,763,207	21,802,567	22,132,343	21,180,963	951,380	22,132,343
344	344.0	FIRE MAINS		110,805	110,805	110,805	110,805		110,805
345	333.4	SERVICES		6,571,476	6,613,529	6,753,179	6,366,857	386,322	6,753,179
346	334.4	METERS		2,642,529	2,634,917	2,660,642	2,582,800	77,842	2,660,642
347	334.4	METER INSTALLATION		41,316	41,316	41,316	48,434	(7,118)	41,316
348	335.4	HYDRANTS		1,818,449	1,818,701	1,836,819	1,765,541	73,278	1,836,819
349	339.4	OTHER T&D PLANT		24,839	23,760	23,760	22,207	1,553	23,760
				0	0	0			
		GENERAL PLANT		0	0	0			
389	303.5 WO	LAND & LAND RIGHT	4,756	4,756	4,756	4,756	4,756		4,756
	303.5 CP			529,679	529,679	529,679	529,679		529,679
	303.5 SA			(264,840)	(264,840)	(264,840)	(264,840)		(264,840)
390	304.5 WO	STRUCT & IMPRV		24,564	24,564	24,564	25,253	(689)	24,564
	CP			1,545,036	1,545,036	1,545,036	1,545,036		1,545,036
	SA			(772,518)	(772,518)	(772,518)	(772,518)		(772,518)
		OFFICE FURN & EQPT		0	0	0			
391	340.5 WO	FURN & EQPT		64,732	79,136	166,420	74,181	92,239	166,420
	CP	FURN & EQPT		171,079	171,079	171,079	171,079		171,079
	CP	FURN & EQPT		140,990	140,990	140,990	140,990		140,990

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Water Plant in Service by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 960451-WS
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Florida Public Service Commission
Schedule: A-6
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Preparer: F. McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the last year and the ending balance for the prior year.

A/C NO.		(1) DESCRIPTION			(12) 10/31/96	(13) 11/30/96	(14) 12/31/96	(15) 13-Month Average 12/31/96	(16) Test Year Adjustment To Obtain Year-End Effect	(17) Adjusted Test Year Plant 100% Used & Useful
		INTANGIBLE PLANT								
	SA	FURN & EQPT			(168,036)	(168,036)	(168,036)	(168,036)		(168,036)
		TRANSPORTATION			0	0	0			
392	341.6 WO	WATER ONLY			0	0				
	CP			1981	23,559	23,559	23,559	23,559		23,559
	CP			1982	109,388	109,388	109,388	109,388		109,388
	CP			1982	109,086	109,086	109,086	109,086		109,086
	CP			1983	15,944	15,944	15,944	15,944		15,944
	CP			1983	6,506	6,506	6,506	6,506		6,506
	CP			1985	13,657	13,657	13,657	13,657		13,657
	CP			1986	0	0	12,471	959	11,512	12,471
	CP			1987	62,738	62,738	62,738	62,738		62,738
	CP			1988	29,592	29,592	29,592	29,592		29,592
	CP		212,360	1989	38,483	38,483	38,483	38,483		38,483
392	341.6 SA			1990	77,384	77,384	77,384	77,384		77,384
		STORES EQUIPMENT			165,564	165,564	165,564	165,564		165,564
393	342.6				(500,438)	(500,438)	(500,438)	(441,892)	(58,546)	(500,438)
	CP				0	0	0			
	SA									
		TOOLS,SHOP,GARAGE EQUIP			18,428	18,428	18,428	10,075	8,353	18,428
394	343.6				(9,214)	(9,214)	(9,214)	(6,430)	(2,784)	(9,214)
	WO	WATER ONLY			0	0	0			
	CP	1981 & PRIOR								
	CP	1982 & AFTER			18,123	18,123	18,123	18,123		18,123
	SA	SEWER ALLOCATION			29,789	29,789	29,789	29,789		29,789
					96,511	96,511	96,511	89,733	78	96,511
395	344.6	LABORATORY EQUIPMENT			(63,707)	(63,707)	(63,707)	(56,130)	(7,577)	(63,707)
	WO				0	0	0			
	CP				0	0	0			
	SA									
					1,459	1,459	1,459	1,459		1,459
396	345.6	POWER OPERATED EQUIPMENT			21,364	21,364	21,364	21,364		21,364
	WO				(10,678)	(10,678)	(10,678)	(10,678)		(10,678)
	CP	PRIOR 1981								
					29,845	29,845	29,845	29,845		29,845
					13,621	13,621	13,621	13,621		13,621

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Water Plant In Service by Primary Account
Test Year Average Balance
Company: United Wat er Florida
Docket No.: 960451-' /S
Test Year Ended: 12/3 /96
Historic [x] or Projected [ ]

Florida Public Service Commission
Schedule: A-4
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Preparer: F. McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.			(1) DESCRIPTION		(12) 10/31/96	(13) 11/30/96	(14) 12/31/96	(15) 13-Month Average 12/31/96	(16) Test Year Adjustment To Obtain Year-End Effect	(17) Adjusted Test Year Plant 100% Used & Useful
			INTANGIBLE PLANT							
		CP	1981 BACKHOE		22,515	22,515	22,515	22,515		22,515
		CP	1982 & AFTER	+A253	94,449	94,449	87,745	83,198	14,549	97,745
		SA	SEWER ALLOCATION		(66,943)	(66,943)	(66,943)	(62,144)	(4,799)	(66,943)
397	345.5	WO	COMMUNIC. EQPT		0	0	0			
		CP	SCADA		11,867	11,867	11,867	11,867		11,867
		SA	SEWER ALLOCATION		825,758	825,758	825,758	825,758		825,758
398	347.5		MISC. EQPT		(412,880)	(412,880)	(412,880)	(412,880)		(412,880)
		WO	WATER ONLY							
		CP	PRIOR 1982		356	356	356	12,099	(11,743)	356
		CP	1983 & AFTER		11,365	11,365	11,365	11,365		11,365
		SA	SEWER ALLOCATION		78,230	78,230	78,230	64,138	14,092	78,230
399	348.5		OTHER TANGIBLE PROPERTY		(44,808)	(44,808)	(44,808)	(37,763)	(7,046)	(44,808)
		CP			0	0	0			
		SA			8,154	8,154	8,154	8,154		8,154
					(4,077)	(4,077)	(4,077)	(4,077)		(4,077)
			ROUNDING		0	0	0			
			PROP FUTURE USE (105.00)		(47)	(47)	(2)	(44)	42	(2)
			UNCLASSIFIED		23,776	23,776	23,776	23,776		23,776
					979	979	979	979		979
			Total	562,766	45,083,243	45,189,402	45,930,076	44,175,406	1,754,670	45,930,076

Water Plant in Service by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/97
Historic [] or Projected [x]

Florida Public Service Commission
Schedule: A-5
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Preparer: McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.		(1) DESCRIPTION		(2) 12/31/96	(3) 1/31/96	(4) 2/28/96	(5) 3/31/96	(6) 4/30/96	(7) 5/31/96	(8) 6/30/96	(9) 7/31/96	(10) 8/31/96	(11) 9/30/96
		INTANGIBLE PLANT											
301	301.1	ORGANIZATION		139,937	139,937	139,937	139,937	139,937	139,937	139,937	139,937	139,937	139,937
		CP		44,050	44,050	44,050	44,050	44,050	44,050	44,050	44,050	44,050	44,050
		SA		(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)
302	302.1	FRANCHISE & CONSENTS		146,609	146,609	146,609	146,609	146,609	146,609	146,609	146,609	146,609	146,609
		CP		35,808	35,808	35,808	35,808	35,808	35,808	35,808	35,808	35,808	35,808
		SA		(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)
303		MISC.		174,415	174,415	174,415	174,415	174,415	174,415	174,415	174,415	174,415	174,415
				0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
		SOURCE OF SUPPLY PLANT											
310	303.2	LAND & LAND RIGHT	492,104	492,104	492,104	492,104	492,104	492,104	492,104	492,104	492,104	492,104	492,104
311	304.2	STRUCTURES & IMPROVEMENTS		576,597	576,597	576,597	576,597	576,597	842,097	906,497	906,497	906,497	906,497
312	306.2	COLLECT & IMPOUND RESERVOIR		297,614	297,614	297,614	297,614	297,614	297,614	297,614	297,614	297,614	297,614
313	306.2	LAKE, RIVER, & OTHER INTAKE		0	0	0	0	0	0	0	0	0	0
314	307.2	WELLS & SPRINGS		923,737	923,737	923,737	923,737	923,737	923,737	923,737	923,737	923,737	923,737
315	309.2	INFILTRATION GALLERIES		7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512
316	309.2	SUPPLY MAINS		232,327	232,327	232,327	232,327	232,327	232,327	232,327	232,327	232,327	232,327
	310.2	POWER GEN EQPT			(31,800)	(30,300)	(30,500)	(30,500)	47,800	59,800	59,800	59,800	59,800
317	317.9	OTHER SOURCE PLANT		6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146
				0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
		PUMPING PLANT											
320	303.2	LAND & LAND RIGHT	59,021	59,021	59,021	59,021	59,021	59,021	59,021	59,021	59,021	59,021	59,021
321	304.2	STRUCTURES & IMPROVEMENTS		747,231	747,231	747,231	747,231	747,231	747,231	747,231	747,231	747,231	747,231
322	322.0	BOILER PLANT EQUIP		0	0	0	0	0	0	0	0	0	0
323	311.2	OTHER POWER PROD.EQUIP		846,140	816,140	816,840	816,840	816,840	918,640	982,840	994,840	1,044,340	1,093,840
324	311.2	STEAM PUMPING EQUIP		0	0	0	0	0	0	0	0	0	0
325	311.2	ELECTRIC PUMPING EQUIP		1,938,059	1,938,059	1,938,059	1,938,059	1,938,059	1,938,059	1,938,059	1,938,059	1,928,059	1,926,059
326	311.2	DIESEL PUMPING EQUIP		0	0	0	0	0	0	0	0	0	0
327	311.2	HYDRAULIC PUMPING EQUIP		43,510	43,510	43,510	43,510	43,510	43,510	43,510	43,510	43,510	43,510
328	311.2	OTHER PUMPING EQUIP		148,220	148,220	148,220	148,220	148,220	148,220	148,220	148,220	145,920	143,020
				0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
		WATER TREATMENT PLANT		0	0	0	0	0	0	0	0	0	0

Water Plant in Service by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 880481-WS
Test Year Ended: 12/31/97
Historic [] or Projected [x]

Florida Public Service Commission
Schedule: A-6
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Preparer: McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.		(1) DESCRIPTION		(2) 12/31/95	(3) 1/31/96	(4) 2/29/96	(5) 3/31/96	(6) 4/30/96	(7) 5/31/96	(8) 6/30/96	(9) 7/31/96	(10) 8/31/96	(11) 9/30/96
		INTANGIBLE PLANT											
330	303.3	LAND & LAND RIGHT		29,316	29,316	29,316	29,316	29,316	29,316	29,316	29,316	29,316	29,316
331	304.3	STRUCTURES & IMPROVEMENTS			848,003	848,003	848,003	848,003	848,003	852,303	856,603	856,603	856,603
332	320.3	WATER TREATMENT EQUIP			856,796	856,796	896,896	896,896	1,193,596	1,266,396	1,266,396	1,266,396	1,266,396
					0	0	0	0	0	0	0	0	0
					0	0	0	0	0	0	0	0	0
					0	0	0	0	0	0	0	0	0
					0	0	0	0	0	0	0	0	0
		TRANS & DIST PLANT			0	0	0	0	0	0	0	0	0
340	303.4	LAND		7,570	7,570	7,570	7,570	7,570	7,570	7,570	7,570	7,570	7,570
341	304.4	STRUCTURES & IMPROVEMENTS			26,662	26,662	26,662	26,662	26,662	26,662	26,662	26,662	26,662
342	330.4	DIST STNDPIPES & RESERV.			1,729,248	1,729,248	1,729,248	1,729,248	1,832,148	1,873,848	1,880,448	1,932,448	1,945,448
343	331.2	TRANS. & DIST. MAINS			22,132,343	22,129,843	22,147,543	22,139,243	22,640,343	23,079,443	23,611,843	23,868,843	24,451,043
	331.4					0	0	0	0	0	0	0	0
344	344.0	FIRE MAINS			110,806	110,806	110,806	110,806	110,806	110,806	110,806	110,806	110,806
345	333.4	SERVICES			6,753,179	6,753,179	6,871,979	6,904,579	6,986,279	7,067,979	7,140,679	7,231,379	7,313,079
346	334.4	METERS			2,660,542	2,660,542	2,660,542	2,660,542	2,738,742	2,756,342	2,772,942	2,789,542	2,806,142
347	334.4	METER INSTALLATION			41,316	41,316	41,316	41,316	41,316	41,316	41,316	41,316	41,316
348	335.4	HYDRANTS			1,838,819	1,838,819	1,838,819	1,838,819	1,878,819	1,908,419	1,940,019	1,970,619	2,001,219
349	339.4	OTHER T&D PLANT			23,760	23,760	23,760	23,760	23,760	23,760	23,760	23,760	23,760
					0	0	0	0	0	0	0	0	0
		GENERAL PLANT			0	0	0	0	0	0	0	0	0
389	303.5 WO	LAND & LAND RIGHT		4,756	4,756	4,756	4,756	4,756	4,756	4,756	4,756	4,756	4,756
	303.5 CP				529,679	529,679	529,679	529,679	529,679	528,679	528,679	528,679	529,679
	303.5 SA				(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)
390	304.5 WO	STRUCT & IMPRV			24,584	24,584	24,584	24,584	24,584	48,584	48,584	48,584	48,584
	CP				1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036
	SA				(772,518)	(772,518)	(772,518)	(772,518)	(772,518)	(772,518)	(772,518)	(772,518)	(772,518)
		OFFICE FURN & EQPT			0	0	0	0	0	0	0	0	0
391	340.5 WO	FURN & EQPT			168,820	167,420	168,120	168,120	283,120	304,120	304,120	424,120	454,120
	CP	FURN & EQPT			171,079	171,079	171,079	171,079	171,079	171,079	171,079	171,079	171,079
	CP	FURN & EQPT			140,990	140,990	140,990	140,990	140,990	140,990	140,990	140,990	140,990
	SA	FURN & EQPT			(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)
					0	0	0	0	0	0	0	0	0
		TRANSPORTATION			0	0	0	0	0	0	0	0	0
392	341.5 WO	WATER ONLY			0	0	0	0	0	0	0	0	0
	CP				0	0	0	0	0	0	0	0	0
	CP		1991	23,559	20,828	20,828	20,828	(69,172)	(69,172)	(69,172)	(69,172)	(69,172)	(69,172)
	CP		1992	20,828	109,086	109,086	109,086	109,086	18,586	18,586	18,586	18,586	18,586
	CP		1993	109,086	0	0	0	0	0	0	0	0	0
				15,944	0	0	0	0	0	0	0	0	0
				6,506									

Water Plant in Service by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] or Projected [x]

Florida Public Service Commission
Schedule: A-5
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Preparer: McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.		(1) DESCRIPTION	(2) 12/31/96	(3) 1/31/96	(4) 2/28/96	(5) 3/31/96	(6) 4/30/96	(7) 5/31/96	(8) 6/30/96	(9) 7/31/96	(10) 8/31/96	(11) 9/30/96
		INTANGIBLE PLANT										
	CP	1983	13,657	13,657	13,657	13,657	13,657	13,657	13,657	13,657	13,657	13,657
	CP	1985	12,471	0	0	0	0	0	0	0	0	0
	CP	1986	56,138	18,718	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)
	CP	1987	29,592	29,592	3,410	0	0	0	0	0	0	0
	CP	1988	27,475	27,475	27,475	(4,215)	(4,215)	(4,215)	(4,215)	(4,215)	(4,215)	(4,215)
	CP	1989	51,398	51,398	51,398	51,398	51,398	51,398	51,398	51,398	51,398	51,398
	CP	1990	128,164	128,164	128,164	128,164	128,164	128,164	128,164	128,164	128,164	128,164
392	341.5 SA		(329,862)	(261,352)	(226,792)	(202,132)	(138,132)	(76,782)	(76,782)	(76,782)	(76,782)	(76,782)
		STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0
393	342.5			0	0	0	0	0	0	0	0	0
	CP			0	0	0	0	0	0	0	0	0
	SA		18,428	18,428	18,428	18,428	18,428	18,428	18,428	18,428	18,428	18,428
		TOOLS,SHOP,GARAGE EQUIP	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)
394	343.5		0	0	0	0	0	0	0	0	0	0
	WO	WATER ONLY		0	0	0	0	0	0	0	0	0
	CP	1981 & PRIOR	18,123	18,123	18,123	18,123	18,123	18,123	33,123	33,123	65,123	73,123
	CP	1982 & AFTER	29,769	29,769	29,769	29,769	29,769	29,769	29,769	29,769	29,769	29,769
	SA	SEWER ALLOCATION	96,511	96,511	96,511	96,511	96,511	96,511	96,511	96,511	96,511	96,511
			(63,707)	(63,707)	(63,707)	(63,707)	(63,707)	(63,707)	(63,707)	(63,707)	(63,707)	(63,707)
395	344.5	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0
	WO		0	0	0	0	0	0	0	0	0	0
	CP		1,459	1,459	1,459	1,459	1,459	1,459	1,459	1,459	1,459	1,459
	SA		21,364	21,364	21,364	21,364	21,364	21,364	21,364	21,364	21,364	21,364
396	345.5	POWER OPERATED EQUIPMENT	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)
	WO			0	0	0	0	0	0	0	0	0
	CP	PRIOR 1981	29,845	29,845	29,845	29,845	29,845	29,845	29,845	29,845	29,845	29,845
	CP	1981 BACKHOE	13,621	13,621	13,621	13,621	13,621	13,621	13,621	13,621	13,621	13,621
	CP	1982 & AFTER +n253	22,515	22,515	22,515	22,515	22,515	22,515	22,515	22,515	22,515	22,515
	SA	SEWER ALLOCATION	97,745	97,745	97,745	97,745	97,745	97,745	97,745	97,745	97,745	97,745
			(66,943)	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)
397	345.5 WO	COMMUNIC. EQPT	0	0	0	0	0	0	0	0	0	0
	CP	SCADA	11,867	11,867	11,867	11,867	11,867	166,267	206,867	206,867	206,867	206,867
	SA	SEWER ALLOCATION	825,758	825,758	825,758	825,758	825,758	825,758	825,758	825,758	825,758	825,758
398	347.5	MISC. EQPT	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)
	WO	WATER ONLY		0	0	0	0	0	0	0	0	0
	CP	PRIOR 1982	368	368	368	368	368	368	368	368	368	368
	CP	1983 & AFTER	11,385	11,385	11,385	11,385	11,385	11,385	11,385	11,385	11,385	11,385
	SA	SEWER ALLOCATION	78,230	78,230	78,230	78,230	78,230	78,230	78,230	78,230	78,230	78,230
			(44,809)	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)

Water Plant in Service by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/97
Historic [] or Projected [x]

Florida Public Service Commission
Schedule: A-6
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Preparer: McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.		(1) DESCRIPTION	(2) 12/31/96	(3) 1/31/97	(4) 2/28/97	(5) 3/31/97	(6) 4/30/97	(7) 5/31/97	(8) 6/30/97	(9) 7/31/97	(10) 8/31/97	(11) 9/30/97
		INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0
389	348.5	OTHER TANGIBLE PROPERTY	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154
	CP		(4,077)	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)
	SA		0	0	0	0	0	0	0	0	0	0
		ROUNDING	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
		PROP FUTURE USE (105.00)	23,776	23,776	23,776	23,776	23,776	23,776	23,776	23,776	23,776	23,776
		UNCLASSIFIED	979	979	979	979	979	979	979	979	979	979
		Total	45,930,075	45,868,406	45,936,186	46,023,226	46,020,526	47,781,775	48,706,775	49,398,975	50,117,275	50,826,575

Water Plant in Service by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] or Projected [x]

Florida Public Service Commission
Schedule: A-6
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Preparer: F. McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.	(1) DESCRIPTION		(12) 10/31/96	(13) 11/30/96	(14) 12/31/96	(15) 13-Month Average	(16) Test Year Adjustments (for y/e effect)	(17) Plant in 100% Used and Useful
	INTANGIBLE PLANT							
301	301.1 ORGANIZATION		139,937	139,937	139,937	139,937		139,937
	CP		44,060	44,060	44,060	44,060		44,060
	BA		(22,025)	(22,025)	(22,025)	(22,025)		(22,025)
302	302.1 FRANCHISE & CONSENTS		146,809	146,809	146,809	146,809		146,809
	CP		36,806	36,806	36,806	36,806		36,806
	BA		(16,941)	(16,941)	(16,941)	(16,941)		(16,941)
303	MISC.		174,416	174,416	174,416	174,416		174,416
			0	0	0			
			0	0	0			
			0	0	0			
			0	0	0			
			0	0	0			
	SOURCE OF SUPPLY PLANT							
310	303.2 LAND & LAND RIGHT	492,104	492,104	492,104	492,104	492,104		492,104
311	304.2 STRUCTURES & IMPROVEMENTS		906,497	906,497	906,497	775,735	132,762	906,497
312	306.2 COLLECT & IMPOUND RESERVOIR		297,614	297,614	297,614	297,614		297,614
313	306.2 LAKE, RIVER, & OTHER INTAKE		0	0	0			
314	307.2 WELLS & SPRINGS		923,737	923,737	923,737	923,737		923,737
315	308.2 INFILTRATION GALLERIES		7,512	7,512	7,512	7,512		7,512
316	309.2 SUPPLY MAINS		232,327	232,327	232,327	232,327		232,327
	310.2 POWER GEN EQPT		59,800	59,800	59,800	28,642	31,268	59,800
317	317.0 OTHER SOURCE PLANT		6,148	6,148	6,148	6,148		6,148
			0	0	0			
			0	0	0			
			0	0	0			
			0	0	0			
	PUMPING PLANT							
320	303.2 LAND & LAND RIGHT	59,021	59,021	59,021	59,021	59,021		59,021
321	304.2 STRUCTURES & IMPROVEMENTS		747,231	747,231	747,231	747,231		747,231
322	322.0 BOILER PLANT EQUIP		0	0	0			
323	311.2 OTHER POWER PROD.EQUIP		1,096,840	1,097,840	1,097,840	956,902	140,938	1,097,840
324	311.2 STEAM PUMPING EQUIP		0	0	0			
325	311.2 ELECTRIC PUMPING EQUIP		1,928,059	1,928,059	1,928,059	1,934,213	(6,154)	1,928,059
326	311.2 DIESEL PUMPING EQUIP		0	0	0			
327	311.2 HYDRAULIC PUMPING EQUIP		43,510	43,510	43,510	43,510		43,510
328	311.2 OTHER PUMPING EQUIP		143,620	143,620	143,620	146,628	(3,006)	143,620
			0	0	0			
			0	0	0			
	WATER TREATMENT PLANT		0	0	0			

Water Plant in Service by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] or Projected [x]

Florida Public Service Commission
Schedule: A-5
Page 1 of 2
Preparer: F. McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.		(1) DESCRIPTION		(12) 10/31/96	(13) 11/30/96	(14) 12/31/96	(15) 13-Month Average	(16) Test Year Adjustments (for y/e effect)	(17) Plant is 100% Used and Useful
		INTANGIBLE PLANT							
330	303.3	LAND & LAND RIGHT	28,315	28,315	28,315	28,315	28,315		28,315
331	304.3	STRUCTURES & IMPROVEMENTS		655,803	709,803	723,103	681,849	61,454	723,103
332	320.3	WATER TREATMENT EQUIP		1,330,395	1,536,395	1,712,895	1,176,567	536,308	1,712,895
				0	0	0			
				0	0	0			
		TRANS & DIST PLANT		0	0	0			
340	303.4	LAND		0	0	0			
341	304.4	STRUCTURES & IMPROVEMENTS	7,570	7,570	7,570	7,570	7,570		7,570
342	330.4	DIST STNDPIPES & RESERV.		26,662	26,662	26,662	26,662		26,662
343	331.2	TRANS. & DIST. MAINS		1,945,446	2,293,446	2,380,446	1,902,977	477,469	2,380,446
	331.4			24,505,143	24,546,543	24,624,843	23,231,251	1,393,592	24,624,843
344	344.0	FIRE MAINS		0	0	0			
345	333.4	SERVICES		110,806	110,806	110,806	110,806		110,806
346	334.4	METERS		7,394,779	7,478,479	7,643,179	7,098,479	444,700	7,643,179
347	334.4	METER INSTALLATION		2,822,742	2,838,342	2,810,842	2,741,573	69,369	2,810,842
348	336.4	HYDRANTS		41,316	41,316	41,316	41,316		41,316
349	339.4	OTHER T&D PLANT		2,031,919	2,035,619	2,047,719	1,923,860	123,859	2,047,719
				23,760	23,760	23,760	23,760		23,760
		GENERAL PLANT		0	0	0			
389	303.5 WO	LAND & LAND RIGHT		0	0	0			
	303.5 CP		4,756	4,756	4,756	4,756	4,756		4,756
	303.5 SA			529,679	529,679	529,679	529,679		529,679
390	304.5 WO	STRUCT & IMPRV		(264,840)	(264,840)	(264,840)	(264,840)		(264,840)
	CP			49,584	49,584	49,584	38,048	11,536	49,584
	SA			1,545,036	1,545,036	1,545,036	1,545,036		1,545,036
		OFFICE FURN & EQPT		(772,518)	(772,518)	(772,518)	(772,518)		(772,518)
391	340.5 WO	FURN & EQPT		0	0	0			
	CP	FURN & EQPT		454,120	905,945	915,945	384,408	531,537	915,945
	CP	FURN & EQPT		171,079	171,079	171,079	171,079		171,079
	SA	FURN & EQPT		140,990	140,990	140,990	140,990		140,990
				(156,036)	(156,036)	(156,036)	(156,036)		(156,036)
		TRANSPORTATION		0	0	0			
392	341.5 WO	WATER ONLY		0	0	0			
	CP			0	0	0			
	CP	1991		(69,172)	(69,172)	(69,172)	1,812	(1,812)	
	CP	1992		18,586	18,586	18,586	(41,460)	(27,892)	(69,172)
	CP	1962		0	0	0	53,394	(34,808)	18,586
		1963		0	0	0	1,226	(1,226)	
							500	(500)	

Water Plant in Service by Primary Account
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Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.		(1) DESCRIPTION	(12) 10/31/96	(13) 11/30/96	(14) 12/31/96	(15) 13-Month Average	(16) Test Year Adjustments (for y/e effect)	(17) Plant is 100% Used and Useful
		INTANGIBLE PLANT						
	CP	1985	13,657	13,657	13,657	13,657		13,657
	CP	1985	0	0	0	969	(969)	
	CP	1986	(4,800)	(4,800)	(4,800)	2,020	(6,820)	(4,800)
	CP	1987	0	0	0	4,815	(4,815)	
	CP	1988	(4,215)	(4,215)	(4,215)	3,098	(7,313)	(4,215)
	CP	1989	51,398	51,398	51,398	51,398		51,398
	CP	1990	126,184	126,184	126,184	126,184		126,184
302	341.5 SA		(75,782)	(75,782)	(75,782)	(135,804)	60,022	(75,782)
		STORES EQUIPMENT	0	0	0			
303	342.5		0	0	0			
	CP		18,428	18,428	18,428	18,428		18,428
	SA		(9,214)	(9,214)	(9,214)	(9,214)		(9,214)
		TOOLS,SHOP,GARAGE EQUIP	0	0	0			
304	343.5		0	0	0			
	WO	WATER ONLY	73,123	73,123	73,123	40,969	32,154	73,123
	CP	1981 & PRIOR	29,769	29,769	29,769	29,769		29,769
	CP	1982 & AFTER	96,511	96,511	96,511	96,511		96,511
	SA	SEWER ALLOCATION	(63,707)	(63,707)	(63,707)	(63,707)		(63,707)
			0	0	0			
305	344.5	LABORATORY EQUIPMENT	0	0	0			
	WO		1,459	1,459	1,459	1,459		1,459
	CP		21,354	21,354	21,354	21,354		21,354
	SA		(10,678)	(10,678)	(10,678)	(10,678)		(10,678)
			0	0	0			
306	345.5	POWER OPERATED EQUIPMENT	29,845	29,845	29,845	29,845		29,845
	WO		13,621	13,621	13,621	13,621		13,621
	CP	PRIOR 1981	22,515	22,515	22,515	22,515		22,515
	CP	1981 BACKHOE	97,745	97,745	97,745	97,745		97,745
	CP	1982 & AFTER +n253	(66,943)	(66,943)	(66,943)	(66,943)		(66,943)
	SA	SEWER ALLOCATION	0	0	0			
307	345.5 WO	COMMUNIC. EQPT	205,667	205,667	205,667	128,252	77,415	205,667
	CP	SCADA	825,758	825,758	825,758	825,758		825,758
	SA	SEWER ALLOCATION	(412,880)	(412,880)	(412,880)	(412,880)		(412,880)
308	347.5	MISC. EQPT	0	0	0			
	WO	WATER ONLY	356	356	356	356		356
	CP	PRIOR 1982	11,385	11,385	11,385	11,385		11,385
	CP	1983 & AFTER	78,230	78,230	78,230	78,230		78,230
	SA	SEWER ALLOCATION	(44,809)	(44,809)	(44,809)	(44,809)		(44,809)

Water Plant in Service by Primary Account
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EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.		(1) DESCRIPTION	(12) 10/31/96	(13) 11/30/96	(14) 12/31/96	(15) 13-Month Average	(16) Test Year Adjustments (for y/e effect)	(17) Plant is 100% Used and Useful
		INTANGIBLE PLANT						
309	348.5	OTHER TANGIBLE PROPERTY	0	0	0			
	CP		8,154	8,154	8,154	8,154		8,154
	BA		(4,077)	(4,077)	(4,077)	(4,077)		(4,077)
			0	0	0			
		ROUNDING	(2)	(2)	(2)	(2)		(2)
		PROP FUTURE USE (105.00)	23,776	23,776	23,776	23,776		23,776
		UNCLASSIFIED	979	979	979	979		979
		Total	51,076,675	52,362,100	52,697,400	48,666,121	4,029,279	52,697,400

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Water Plant in Service by Primary Account
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Historic [] or Projected [x]

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Preparer: F. McGuire
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EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

Account Numbers		(1) DESCRIPTION	(2) 12/31/96	(3) 1/31/97	(4) 2/28/97	(5) 3/31/97	(6) 4/30/97	(7) 5/31/97	(8) 6/30/97	(9) 7/31/97
301	301.1	ORGANIZATION	139,937	139,937	139,937	139,937	139,937	139,937	139,937	139,937
		CP	44,050	44,050	44,050	44,050	44,050	44,050	44,050	44,050
		SA	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)
302	302.1	FRANCHISE & CONSENTS	146,609	146,609	146,609	146,609	146,609	146,609	146,609	146,609
		CP	35,806	35,806	35,806	35,806	35,806	35,806	35,806	35,806
		SA	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)
303		MISC.	174,415	174,415	174,415	174,415	174,415	174,415	174,415	174,415
			0		0	0	0	0	0	0
			0		0	0	0	0	0	0
			0		0	0	0	0	0	0
			0		0	0	0	0	0	0
			0		0	0	0	0	0	0
		SOURCE OF SUPPLY PLANT								
310	303.2	LAND & LAND RIGHTS	492,104	492,104	492,104	492,104	492,104	492,104	492,104	492,104
311	304.2	STRUCTURES & IMPROVEMENTS	906,497	906,497	906,497	906,497	906,497	906,497	925,497	933,497
312	305.2	COLLECT & IMPOUND RESERVOIR	297,614	297,614	297,614	297,614	297,614	297,614	297,614	297,614
313	306.2	LAKE, RIVER, & OTHER INTAKE	0	0	0	0	0	0	0	0
314	307.2	WELLS & SPRINGS	923,737	923,737	923,737	923,737	923,737	923,737	1,005,737	1,025,737
315	308.2	INFILTRATION GALLERIES	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512
316	309.2	SUPPLY MAINS	232,327	232,327	232,327	232,327	232,327	232,327	232,327	232,327
	310.2	PWR GEN. EQPT	58,900	58,900	58,900	58,900	58,900	58,900	58,900	58,900
317	317.0	OTHER SOURCE PLANT	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146
			0		0	0	0	0	0	0
			0		0	0	0	0	0	0
			0		0	0	0	0	0	0
			0		0	0	0	0	0	0
		PUMPING PLANT								
320	303.2	LAND & LAND RIGHTS	58,021	58,021	58,021	58,021	58,021	58,021	58,021	58,021
321	304.2	STRUCTURES & IMPROVEMENTS	747,231	747,231	747,231	747,231	747,231	747,231	747,231	747,231
322	322.0	BOILER PLANT EQUIP	0	0	0	0	0	0	0	0
323	311.2	OTHER POWER PROD.EQUIP	1,087,840	1,087,840	1,087,840	1,087,840	1,087,840	1,087,840	1,087,840	1,087,840
324	311.2	STEAM PUMPING EQUIP	0	0	0	0	0	0	0	0
325	311.2	ELECTRIC PUMPING EQUIP	1,926,059	1,926,059	1,926,059	1,926,059	1,926,059	1,926,059	2,032,059	2,060,059
326	311.2	DIESEL PUMPING EQUIP	0	0	0	0	0	0	0	0
327	311.2	HYDRAULIC PUMPING EQUIP	43,510	43,510	43,510	43,510	43,510	43,510	43,510	43,510
328	311.2	OTHER PUMPING EQUIP	143,620	143,620	143,620	143,620	143,620	143,620	143,620	143,620

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EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

Account Numbers		(1) DESCRIPTION	(2) 12/31/96	(3) 1/31/97	(4) 2/28/97	(5) 3/31/97	(6) 4/30/97	(7) 5/31/97	(8) 6/30/97	(9) 7/31/97
		WATER TREATMENT PLANT	0		0	0	0	0	0	0
330	303.3	LAND & LAND RIGHTS	0		0	0	0	0	0	0
331	304.3	STRUCTURES & IMPROVEMENTS	0		0	0	0	0	0	0
332	320.3	WATER TREATMENT EQUIP	0		0	0	0	0	0	0
			29,315	29,315	29,315	29,315	29,315	29,315	29,315	29,315
			723,103	723,103	723,103	723,103	723,103	723,103	847,803	891,103
			1,712,896	1,712,896	1,712,896	1,712,896	1,712,896	1,712,896	2,012,296	2,087,896
			0		0	0	0	0	0	0
			0		0	0	0	0	0	0
			0		0	0	0	0	0	0
		TRANS & DIST PLANT	0		0	0	0	0	0	0
340	303.4	LAND	0		0	0	0	0	0	0
341	304.4	STRUCTURES & IMPROVEMENTS	7,570	7,570	7,570	7,570	7,570	7,570	7,570	7,570
342	330.4	DIST STNDPIPES & RESERV.	26,662	26,662	26,662	26,662	26,662	26,662	26,662	26,662
343	331.2	TRANS. & DIST. MAINS	2,360,446	2,360,446	2,360,446	2,360,446	2,360,446	2,360,446	2,840,446	3,080,446
	331.4		24,624,843	24,681,943	24,738,243	24,796,543	24,853,843	25,068,843	26,324,043	26,748,143
344	344.0	FIRE MAINS	0		0	0	0	0	0	0
345	333.4	SERVICES	110,805	110,805	110,805	110,805	110,805	110,805	110,805	110,805
346	334.4	METERS	7,643,179	7,686,579	7,653,979	7,709,379	7,764,779	7,820,179	7,875,579	7,930,979
347	334.4	METER INSTALLATION	2,810,842	2,826,642	2,840,142	2,854,742	2,869,342	2,883,942	2,898,542	2,913,142
348	335.4	HYDRANTS	41,316	41,316	41,316	41,316	41,316	41,316	41,316	41,316
349	336.4	OTHER T&D PLANT	2,047,719	2,060,019	2,072,319	2,084,619	2,096,919	2,109,219	2,121,519	2,133,819
			23,760	23,760	23,760	23,760	23,760	23,760	23,760	23,760
		GENERAL PLANT	0		0	0	0	0	0	0
389	303.5 WO	LAND & LAND RIGHTS	0		0	0	0	0	0	0
	303.5 CP		4,756	4,756	4,756	4,756	4,756	4,756	4,756	4,756
	303.5 SA		529,679	529,679	529,679	529,679	529,679	529,679	529,679	529,679
390	304.5 WO	STRUCT & IMPRV	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)
	CP		49,584	49,584	49,584	49,584	49,584	49,584	49,584	49,584
	SA		1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036
		OFFICE FURN & EQPT	(772,518)	(772,518)	(772,518)	(772,518)	(772,518)	(772,518)	(772,518)	(772,518)
391	340.5 WO	FURN & EQPT	0		0	0	0	0	0	0
	CP	FURN & EQPT	915,945	915,945	1,436,050	1,436,050	1,436,050	1,436,050	1,436,050	1,436,050
	CP	FURN & EQPT	171,079	171,079	171,079	171,079	171,079	171,079	171,079	171,079
			140,990	140,990	140,990	140,990	140,990	140,990	140,990	140,990

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EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

Account Numbers			(1) DESCRIPTION	(2) 12/31/96	(3) 1/31/97	(4) 2/28/97	(5) 3/31/97	(6) 4/30/97	(7) 5/31/97	(8) 6/30/97	(9) 7/31/97
	SA		FURN & EQPT	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)
				0		0	0	0	0	0	0
						0	0	0	0	0	0
			TRANSPORTATION								
392	341.6 WO		WATER ONLY	0	0	0	0	0	0	0	0
	CP		1991	(69,172)	(69,172)	(69,172)	(69,172)	(69,172)	(69,172)	(69,172)	(69,172)
	CP		1992	18,586	18,586	18,586	18,586	18,586	18,586	18,586	18,586
	CP		1992	0	0	0	0	0	0	0	0
	CP		1993	0	0	0	0	0	0	0	0
	CP		1993	13,657	13,657	13,657	13,657	13,657	13,657	13,657	13,657
	CP		1995	0	0	0	0	0	0	0	0
	CP		1996	(4,800)	(4,800)	(4,800)	(4,800)	(4,800)	(4,800)	(4,800)	(4,800)
	CP		1997	0	0	0	0	0	0	0	0
	CP		1998	(4,215)	(4,215)	(4,215)	(4,215)	(4,215)	(4,215)	(4,215)	(4,215)
	CP		1999	51,396	51,396	51,396	51,396	51,396	51,396	51,396	51,396
	CP		1999	126,184	126,184	126,184	126,184	126,184	126,184	126,184	126,184
392	341.6 SA			(76,782)	(76,782)	(76,782)	(76,782)	(76,782)	(76,782)	(76,782)	(76,782)
			STORES EQUIPMENT	0		0	0	0	0	0	0
393	342.6					0	0	0	0	0	0
	CP			18,428	18,428	18,428	18,428	18,428	18,428	18,428	18,428
	SA			(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)
			TOOLS,SHOP,GARAGE EQUIP	0		0	0	0	0	0	0
394		343.6					0	0	0	0	0
	WO		WATER ONLY	73,123	73,123	73,123	73,123	73,123	73,123	73,123	73,123
	CP		1981 & PRIOR	29,769	29,769	29,769	29,769	29,769	29,769	29,769	29,769
	CP		1982 & AFTER	96,511	96,511	96,511	96,511	96,511	96,511	96,511	96,511
	SA		SEWER ALLOCATION	(83,707)	(83,707)	(83,707)	(83,707)	(83,707)	(83,707)	(83,707)	(83,707)
				0		0	0	0	0	0	0
395		344.6	LABORATORY EQUIPMENT	0		0	0	0	0	0	0
	WO			1,459	1,459	1,459	1,459	1,459	1,459	1,459	1,459
	CP			21,364	21,364	21,364	21,364	21,364	21,364	21,364	21,364
	SA			(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)
396		345.6	POWER OPERATED EQUIPMENT			0	0	0	0	0	0
	WO			29,845	29,845	29,845	29,845	29,845	29,845	29,845	29,845
	CP		PRIOR 1981	13,621	13,621	13,621	13,621	13,621	13,621	13,621	13,621

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EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

Account Numbers		(1) DESCRIPTION	(2) 12/31/96	(3) 1/31/97	(4) 2/28/97	(5) 3/31/97	(6) 4/30/97	(7) 5/31/97	(8) 6/30/97	(9) 7/31/97
	CP	1981 BACKHOE	22,516	22,516	22,516	22,516	22,516	22,516	22,516	22,516
	CP	1982 & AFTER	97,746	97,746	97,746	97,746	97,746	97,746	97,746	97,746
	SA	SEWER ALLOCATION	(86,943)	(86,943)	(86,943)	(86,943)	(86,943)	(86,943)	(86,943)	(86,943)
397	345.5 WO	COMMUNIC. EQPT	0		0	0	0	0	0	0
	CP	SCADA	205,667	205,667	205,667	205,667	205,667	205,667	345,667	255,667
	SA	SEWER ALLOCATION	825,758	825,758	825,758	825,758	825,758	825,758	825,758	825,758
398	347.5	MISC. EQPT	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)
	WO	WATER ONLY			0	0	0	0	0	0
	CP	PRIOR 1982	356	356	356	356	356	356	356	356
	CP	1983 & AFTER	11,386	11,386	11,386	11,386	11,386	11,386	11,386	11,386
	SA	SEWER ALLOCATION	78,230	78,230	78,230	78,230	78,230	78,230	78,230	78,230
399	348.5	OTHER TANGIBLE PROPERTY	(44,508)	(44,508)	(44,508)	(44,508)	(44,508)	(44,508)	(44,508)	(44,508)
	CP		0		0	0	0	0	0	0
	SA		8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154
		ROUNDING	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)
		PROP FUTURE USE (105.00)	0		0	0	0	0	0	0
		UNCLASSIFIED	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
			23,776	23,776	23,776	23,776	23,776	23,776	23,776	23,776
			979	979	979	979	979	979	979	979
		TOTAL	52,697,400	52,637,000	53,496,706	53,636,306	53,774,806	54,092,306	55,637,506	55,477,106

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Water Plant in Service by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] or Projected [x]

Florida Public Service Commission
Schedule: A-6
Page 2 of 3
Preparer: F. McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

Account Numbers		(1) DESCRIPTION	(10) 8/31/97	(11) 9/30/97	(12) 10/31/97	(13) 11/30/97	(14) 12/31/97	(15) 13-Month Average	(16) Test Year Adjustment To Obtain Year-end effect	Adjusted Test Year Plant 100% Used and Useful
301	301.1	ORGANIZATION	138,937	138,937	138,937	138,937	138,937	138,937		138,937
		CP	44,050	44,050	44,050	44,050	44,050	44,050		44,050
		SA	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)		(22,025)
302	302.1	FRANCHISE & CONSENTS	146,809	146,809	146,809	146,809	146,809	146,809		146,809
		CP	35,808	35,808	35,808	35,808	35,808	35,808		35,808
		SA	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)		(16,941)
303		MISC.	174,416	174,416	174,416	174,416	174,416	174,416		174,416
			0	0	0	0	0			
			0	0	0	0	0			
			0	0	0	0	0			
			0	0	0	0	0			
			0	0	0	0	0			
		SOURCE OF SUPPLY PLANT								
310	303.2	LAND & LAND RIGHTS	492,104	492,104	492,104	492,104	492,104	492,104		492,104
311	304.2	STRUCTURES & IMPROVEMENTS	933,497	933,497	933,497	933,497	933,497	921,574	11,923	933,497
312	305.2	COLLECT & IMPOUND RESERVOIR	297,614	297,614	297,614	297,614	297,614	297,614		297,614
313	306.2	LAKE, RIVER, & OTHER INTAKE	0	0	0	0	0			
314	307.2	WELLS & SPRINGS	1,103,737	1,123,737	1,123,737	1,123,737	1,123,737	1,012,988	110,749	1,123,737
315	308.2	INFILTRATION GALLERIES	7,512	7,512	7,512	7,512	7,512	7,512		7,512
316	309.2	SUPPLY MAINS	232,327	232,327	232,327	232,327	232,327	232,327		232,327
	310.2	PWR GEN. EQPT	59,900	59,900	59,900	59,900	59,900	59,900		59,900
317	317.0	OTHER SOURCE PLANT	6,146	6,146	6,146	6,146	6,146	6,146		6,146
			0	0	0	0	0			
			0	0	0	0	0			
			0	0	0	0	0			
			0	0	0	0	0			
		PUMPING PLANT								
320	303.2	LAND & LAND RIGHTS	59,021	59,021	59,021	59,021	59,021	59,021		59,021
321	304.2	STRUCTURES & IMPROVEMENTS	747,231	747,231	747,231	747,231	747,231	747,231		747,231
322	322.0	BOILER PLANT EQUIP	0	0	0	0	0			
323	311.2	OTHER POWER PROD.EQUIP	1,097,840	1,097,840	1,097,840	1,097,840	1,097,840	1,097,840		1,097,840
324	311.2	STEAM PUMPING EQUIP	0	0	0	0	0			
325	311.2	ELECTRIC PUMPING EQUIP	2,145,559	2,220,059	2,222,059	2,224,059	2,224,059	2,053,559	170,500	2,224,059
326	311.2	DIESEL PUMPING EQUIP	0	0	0	0	0			
327	311.2	HYDRAULIC PUMPING EQUIP	43,510	43,510	43,510	43,510	43,510	43,510		43,510
328	311.2	OTHER PUMPING EQUIP	143,620	143,620	143,620	143,620	143,620	143,620		143,620

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Water Plant in Service by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] or Projected [x]

Florida Public Service Commission
Schedule: A-5
Page 27 of 35
Preparer: F. McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

Account Numbers		(1) DESCRIPTION	(10) 8/31/97	(11) 9/30/97	(12) 10/31/97	(13) 11/30/97	(14) 12/31/97	(15) 13-Month Average	(16) Test Year Adjustment To Obtain Year-end effect	Adjusted Test Year Plant 100% Used and Useful
			0	0	0	0	0			
			0	0	0	0	0			
			0	0	0	0	0			
		WATER TREATMENT PLANT	0	0	0	0	0			
330		303.3 LAND & LAND RIGHTS	29,315	29,315	29,315	29,315	29,315	29,315		29,315
331		304.3 STRUCTURES & IMPROVEMENTS	906,103	916,103	916,103	952,103	961,103	825,288	135,815	961,103
332		320.3 WATER TREATMENT EQUIP	2,112,896	2,122,896	2,122,896	2,328,896	2,377,896	1,957,772	420,123	2,377,896
			0	0	0	0	0			
			0	0	0	0	0			
			0	0	0	0	0			
		TRANS & DIST PLANT	0	0	0	0	0			
340		303.4 LAND	7,570	7,570	7,570	7,570	7,570	7,570		7,570
341		304.4 STRUCTURES & IMPROVEMENTS	26,662	26,662	26,662	26,662	26,662	26,662		26,662
342		330.4 DIST STNDPIPES & RESERV.	3,080,446	3,356,446	3,425,446	3,425,446	3,425,446	2,847,446	578,000	3,425,446
343		331.2 TRANS. & DIST. MAINS	26,174,243	26,599,343	26,795,643	26,891,943	27,036,243	25,650,597	1,387,646	27,036,243
		331.4	0	0	0	0	0			
344		344.0 FIRE MAINS	110,805	110,805	110,805	110,805	110,805	110,805		110,805
345		333.4 SERVICES	7,966,379	8,041,779	8,097,179	8,152,579	8,192,979	7,874,425	318,554	8,192,979
346		334.4 METERS	2,927,742	2,942,342	2,956,942	2,971,542	2,944,142	2,896,311	48,831	2,944,142
347		334.4 METER INSTALLATION	41,316	41,316	41,316	41,316	41,316	41,316		41,316
348		335.4 HYDRANTS	2,148,119	2,158,419	2,161,719	2,165,019	2,174,819	2,117,886	56,964	2,174,819
349		336.4 OTHER T&D PLANT	23,780	23,780	23,780	23,780	23,780	23,780		23,780
			0	0	0	0	0			
		GENERAL PLANT	0	0	0	0	0			
389	303.5 WO	LAND & LAND RIGHTS	4,756	4,756	4,756	4,756	4,756	4,756		4,756
	303.5 CP		529,679	529,679	529,679	529,679	529,679	529,679		529,679
	303.5 BA		(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)		(264,840)
390	304.5 WO	STRUCT & IMPRV	48,584	48,584	48,584	48,584	48,584	48,584		48,584
	CP		1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036		1,545,036
	BA		(772,518)	(772,518)	(772,518)	(772,518)	(772,518)	(772,518)		(772,518)
		OFFICE FURN & EQPT	0	0	0	0	0			
391	340.5 WO	FURN & EQPT	1,519,111	1,519,111	1,519,111	1,732,930	1,732,930	1,420,414	312,516	1,732,930
	CP	FURN & EQPT	171,079	171,079	171,079	171,079	171,079	171,079		171,079
	CP	FURN & EQPT	140,990	140,990	140,990	140,990	140,990	140,990		140,990

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Water Plant In Service by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] or Projected [x]

Florida Public Service Commission
Schedule: A-5
Page 23 of 25
Preparer: F. McGuire
Recap Schedules: A-1,A-4

EXPLANATION:	Provide month ending balances for month of the test year and the ending balance for the prior year.

Account Numbers		(1) DESCRIPTION	(2) 12/31/96	(3) 1/31/97	(4) 2/28/97	(5) 3/31/97	(6) 4/30/97	(7) 5/31/97	(8) 6/30/97	(9) 7/31/97
301	301.1	ORGANIZATION	139,937	139,937	139,937	139,937	139,937	139,937	139,937	139,937
		CP	44,050	44,050	44,050	44,050	44,050	44,050	44,050	44,050
		&A	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)
302	302.1	FRANCHISE & CONSENTS	146,609	146,609	146,609	146,609	146,609	146,609	146,609	146,609
		CP	35,808	35,808	35,808	35,808	35,808	35,808	35,808	35,808
		&A	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)
303		MISC.	174,415	174,415	174,415	174,415	174,415	174,415	174,415	174,415
			0		0	0	0	0	0	0
			0		0	0	0	0	0	0
			0		0	0	0	0	0	0
			0		0	0	0	0	0	0
		SOURCE OF SUPPLY PLANT	0		0	0	0	0	0	0
310	303.2	LAND & LAND RIGHTS	492,104	492,104	492,104	492,104	492,104	492,104	492,104	492,104
311	304.2	STRUCTURES & IMPROVEMENTS	908,497	908,497	908,497	908,497	908,497	908,497	908,497	933,497
312	305.2	COLLECT & IMPOUND RESERVOIR	297,614	297,614	297,614	297,614	297,614	297,614	297,614	297,614
313	306.2	LAKE, RIVER, & OTHER INTAKE	0	0	0	0	0	0	0	0
314	307.2	WELLS & SPRINGS	923,737	923,737	923,737	923,737	923,737	923,737	1,003,737	1,023,737
315	308.2	INFILTRATION GALLERIES	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512
316	309.2	SUPPLY MAINS	232,327	232,327	232,327	232,327	232,327	232,327	232,327	232,327
	310.2	PWR GEN. EQPT	59,900	59,900	59,900	59,900	59,900	59,900	59,900	59,900
317	317.0	OTHER SOURCE PLANT	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146
			0		0	0	0	0	0	0
			0		0	0	0	0	0	0
			0		0	0	0	0	0	0
		PUMPING PLANT	0		0	0	0	0	0	0
320	303.2	LAND & LAND RIGHTS	59,021	59,021	59,021	59,021	59,021	59,021	59,021	59,021
321	304.2	STRUCTURES & IMPROVEMENTS	747,231	747,231	747,231	747,231	747,231	747,231	747,231	747,231
322	322.0	BOILER PLANT EQUIP	0	0	0	0	0	0	0	0
323	311.2	OTHER POWER PROD.EQUIP	1,097,840	1,097,840	1,097,840	1,097,840	1,097,840	1,097,840	1,097,840	1,097,840
324	311.2	STEAM PUMPING EQUIP	0	0	0	0	0	0	0	0
325	311.2	ELECTRIC PUMPING EQUIP	1,928,059	1,928,059	1,928,059	1,928,059	1,928,059	1,928,059	2,032,059	2,080,059
326	311.2	DIESEL PUMPING EQUIP	0	0	0	0	0	0	0	0
327	311.2	HYDRAULIC PUMPING EQUIP	43,510	43,510	43,510	43,510	43,510	43,510	43,510	43,510
328	311.2	OTHER PUMPING EQUIP	143,620	143,620	143,620	143,620	143,620	143,620	143,620	143,620

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Water Plant in Service by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/97
Historic [] or Projected [x]

Florida Public Service Commission
Schedule: A-6
Page 2 of 25
Preparer: F. McBabe
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

Account Numbers		(1) DESCRIPTION	(2) 12/31/96	(3) 1/31/97	(4) 2/28/97	(5) 3/31/97	(6) 4/30/97	(7) 5/31/97	(8) 6/30/97	(9) 7/31/97
		WATER TREATMENT PLANT	0		0	0	0	0	0	0
330		303.3 LAND & LAND RIGHTS	0		0	0	0	0	0	0
331		304.3 STRUCTURES & IMPROVEMENTS	0		0	0	0	0	0	0
332		320.3 WATER TREATMENT EQUIP	0		0	0	0	0	0	0
			29,316	29,316	29,316	29,316	29,316	29,316	29,316	29,316
			723,103	723,103	723,103	723,103	723,103	723,103	847,603	881,103
			1,712,896	1,712,896	1,712,896	1,712,896	1,712,896	1,712,896	2,012,296	2,097,896
			0		0	0	0	0	0	0
		TRANS & DIST PLANT	0		0	0	0	0	0	0
340		303.4 LAND	0		0	0	0	0	0	0
341		304.4 STRUCTURES & IMPROVEMENTS	0		0	0	0	0	0	0
342		330.4 DIST STNDPIPES & RESERV.	7,570	7,570	7,570	7,570	7,570	7,570	7,570	7,570
343		331.2 TRANS. & DIST. MAINS	26,662	26,662	26,662	26,662	26,662	26,662	26,662	26,662
		331.4	2,380,446	2,380,446	2,380,446	2,380,446	2,380,446	2,380,446	2,940,446	3,080,446
344		344.0 FIRE MAINS	24,624,643	24,681,943	24,739,243	24,796,543	24,853,843	25,068,943	26,334,043	26,749,143
345		333.4 SERVICES				0	0	0	0	0
346		334.4 METERS	110,806	110,806	110,806	110,806	110,806	110,806	110,806	110,806
347		334.4 METER INSTALLATION	7,543,179	7,598,579	7,653,979	7,709,379	7,764,779	7,820,179	7,875,579	7,930,979
348		335.4 HYDRANTS	2,810,942	2,825,542	2,840,142	2,854,742	2,869,342	2,883,942	2,898,542	2,913,142
349		336.4 OTHER T&D PLANT	41,316	41,316	41,316	41,316	41,316	41,316	41,316	41,316
			2,643,719	2,660,019	2,672,319	2,684,619	2,696,919	2,709,219	2,121,519	2,133,819
			23,760	23,760	23,760	23,760	23,760	23,760	23,760	23,760
		GENERAL PLANT	0		0	0	0	0	0	0
389	303.6 WO	LAND & LAND RIGHTS	0		0	0	0	0	0	0
	303.6 CP		4,756	4,756	4,756	4,756	4,756	4,756	4,756	4,756
	303.6 SA		529,679	529,679	529,679	529,679	529,679	529,679	529,679	529,679
390	304.6 WO	STRUCT & IMPRV	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)
	CP		49,584	49,584	49,584	49,584	49,584	49,584	49,584	49,584
	SA		1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036
		OFFICE FURN & EQPT	(772,518)	(772,518)	(772,518)	(772,518)	(772,518)	(772,518)	(772,518)	(772,518)
391	340.6 WO	FURN & EQPT	0		0	0	0	0	0	0
	CP	FURN & EQPT	915,945	915,945	1,436,050	1,436,050	1,436,050	1,436,050	1,436,050	1,436,050
	CP	FURN & EQPT	171,079	171,079	171,079	171,079	171,079	171,079	171,079	171,079
			140,990	140,990	140,990	140,990	140,990	140,990	140,990	140,990

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Water Plant in Service by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 96045 -WS
Test Year Ended: 12/31/97
Historic [] or Projected [x]

Florida Public Service Commission
Schedule: A-6
Page 25 of 35
Preparer: F. McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

Account Numbers			(1) DESCRIPTION	(2) 12/31/96	(3) 1/31/97	(4) 2/28/97	(5) 3/31/97	(6) 4/30/97	(7) 5/31/97	(8) 6/30/97	(9) 7/31/97
	SA		FURN & EQPT	(156,036)	(156,036)	(156,036)	(156,036)	(156,036)	(156,036)	(156,036)	(156,036)
				0		0	0	0	0	0	0
						0	0	0	0	0	0
			TRANSPORTATION			0	0	0	0	0	0
392	341.5 WO		WATER ONLY	0	0	0	0	0	0	0	0
	CP		1981	(69,172)	(69,172)	(69,172)	(69,172)	(69,172)	(69,172)	(69,172)	(69,172)
	CP		1982	18,586	18,586	18,586	18,586	18,586	18,586	18,586	18,586
	CP		1982	0	0	0	0	0	0	0	0
	CP		1983	0	0	0	0	0	0	0	0
	CP		1983	13,857	13,857	13,857	13,857	13,857	13,857	13,857	13,857
	CP		1985	0	0	0	0	0	0	0	0
	CP		1986	(4,800)	(4,800)	(4,800)	(4,800)	(4,800)	(4,800)	(4,800)	(4,800)
	CP		1987	0	0	0	0	0	0	0	0
	CP		1988	(4,215)	(4,215)	(4,215)	(4,215)	(4,215)	(4,215)	(4,215)	(4,215)
	CP		1989	51,396	51,396	51,396	51,396	51,396	51,396	51,396	51,396
	CP		1990	126,164	126,164	126,164	126,164	126,164	126,164	126,164	126,164
392	341.5 SA			(75,782)	(75,782)	(75,782)	(75,782)	(75,782)	(75,782)	(75,782)	(75,782)
			STORES EQUIPMENT	0		0	0	0	0	0	0
						0	0	0	0	0	0
393	342.5			18,428	18,428	18,428	18,428	18,428	18,428	18,428	18,428
	CP			(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)
	SA			0		0	0	0	0	0	0
			TOOLS,SHOP,GARAGE EQUIP				0	0	0	0	0
394		343.5		73,123	73,123	73,123	73,123	73,123	73,123	73,123	73,123
	WO		WATER ONLY	29,769	29,769	29,769	29,769	29,769	29,769	29,769	29,769
	CP		1981 & PRIOR	96,511	96,511	96,511	96,511	96,511	96,511	96,511	96,511
	CP		1982 & AFTER	(93,707)	(93,707)	(93,707)	(93,707)	(93,707)	(93,707)	(93,707)	(93,707)
	SA		SEWER ALLOCATION	0		0	0	0	0	0	0
				0		0	0	0	0	0	0
395		344.5	LABORATORY EQUIPMENT	1,459	1,459	1,459	1,459	1,459	1,459	1,459	1,459
	WO			21,364	21,364	21,364	21,364	21,364	21,364	21,364	21,364
	CP			(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)
	SA					0	0	0	0	0	0
396		345.5	POWER OPERATED EQUIPMENT	29,845	29,845	29,845	29,845	29,845	29,845	29,845	29,845
	WO			13,621	13,621	13,621	13,621	13,621	13,621	13,621	13,621
	CP		PRIOR 1981								

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Wastewater Plant in Svc by Primary Ac ount
Test Year Average Balance
Company: United Water Florida
Docket No.:990451-WS
Test Year Ended: 12/31/97
Historic [x] Projected [ ]

Florida Public Service Commission
Schedule A-6
Page 1 of 12
Preparer: F. McGuire
Recap Schedules A-2, A-4

Explanation: Monthly balances and 13 month average of plant in service for the test year by account.

A/C No.		(1) DESCRIPTION		12/31/94 #1	1/31/95 #2	2/28/95 #3	3/31/95 #4	4/30/95 #5	5/31/95 #6	6/30/95 #7	7/31/95 #8	8/31/95 #9	9/31/95 #10	10/31/95 #11
		INTANGIBLE PLANT												
301	351	ORGANIZATION		212,610	212,610	212,610	212,610	212,610	212,610	212,610	212,610	212,610	212,610	212,610
		Sewer Allocation (SA)		22,025	22,025	22,025	22,025	22,026	22,025	22,025	22,025	22,025	22,025	22,025
302	352.2(SC)	FRANCHISE & CONSENTS		63,122	63,122	63,122	63,122	63,122	63,122	63,122	63,122	63,122	63,122	63,122
				16,941	16,941	16,941	16,941	16,941	16,941	16,941	16,941	16,941	16,941	16,941
303.5	SA	MISC INTANG PLANT		312,523	312,523	312,523	312,523	312,523	312,523	312,523	312,523	312,523	312,523	312,523
		COLLECTION PLANT												
350	353.2	LAND & LAND RI	558,121	558,121	558,121	558,121	558,121	558,121	558,121	558,121	558,121	558,121	558,121	558,121
351	354.2	STRUCTURES & IMPROVEMENTS		325,213	321,213	321,213	321,213	321,213	321,213	319,213	319,213	319,213	319,213	319,213
352	352.0	COLLECTION SEWERS		99,390	99,390	99,390	99,390	99,390	99,390	99,390	99,390	99,390	99,390	99,390
352	360.2	COLLECTION SEWERS FORCE		6,153,251	6,153,251	6,153,251	6,153,947	6,153,947	6,184,930	6,184,930	6,242,548	6,242,548	6,626,292	6,742,281
352.2	361.2	COLLECTIONS SEWERS -GRAVITY		26,657,368	26,657,368	26,657,368	26,638,454	26,638,702	26,762,552	26,762,552	27,015,617	27,029,484	27,122,936	27,171,025
352.3	362.2	SPECIAL COLLECTING STRUCT		(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)
353	363.2	SVCS TO CUSTOMERS		8,302,862	8,296,146	8,296,146	8,367,612	8,402,027	8,422,466	8,474,178	8,481,070	8,548,041	8,571,144	8,607,342
354	364.2	FLOW MEAS. DEVICES		76,824	13,824	13,824	13,824	13,824	13,824	13,824	13,824	13,824	13,824	13,824
355	365.2	FLOW MSRNG INSTALLATION		80,594	80,594	80,594	80,594	80,594	80,594	80,594	80,594	80,594	80,594	80,594
356		OTHER COLL. FACILITIES		6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200
		PUMPING PLANT												
360	353.3	LAND & LAND RI	8,140	8,140	8,836	8,836	8,140	8,140	8,140	8,140	8,140	8,140	8,140	8,140
361	354.3	STRUCTURES & IMPROVEMENTS		2,264,407	2,244,244	2,244,244	2,264,209	2,264,209	2,264,209	2,264,209	2,264,209	2,264,209	2,264,209	2,264,209
362	370.3	RECEIVING WELLS		1,762,628	1,751,378	1,751,378	1,751,378	1,751,378	1,878,871	1,878,871	1,880,653	1,880,653	1,880,956	2,035,347
363	371.3	ELECT. PMP EQPT		3,723,291	3,743,584	3,743,584	3,720,108	3,720,108	3,940,014	4,010,182	4,022,224	4,024,362	4,021,030	4,021,030
364	371.3	DIESEL PMP EQPT		117,871	117,871	117,871	117,871	117,871	117,871	117,871	117,871	117,871	117,871	117,871
365	371.3	OTHER PMP EQPT		377,972	377,972	377,972	377,972	377,972	377,972	377,972	377,972	377,972	377,972	377,972
		TREATMENT AND DISPOSAL PLANT												
370	353.4	LAND AND LAND	10,494	10,494	10,494	10,494	10,494	10,494	10,494	10,494	10,494	10,494	10,494	10,494
370.1	353.4	OXIDATION LAGOON LAND		0										
370.2	353.4	OTHER LAND &	281,785	281,785	281,785	281,785	281,785	281,785	281,785	281,785	281,785	281,785	281,785	281,785
371	354.4	STRUCTURES & IMPRVMNTS		3,306,550	3,242,550	3,242,550	3,242,550	3,242,550	3,368,618	3,321,418	3,325,677	3,328,879	3,392,167	3,393,301
372.0	380.4	TRTMNT & DISP EQPT		10,096,843	9,998,068	9,998,068	10,010,173	10,013,131	10,028,835	9,996,444	9,976,007	9,976,007	9,976,007	9,976,007
373	381.4	PLANT SEWERS		111,174	111,174	111,174	111,174	111,174	111,174	111,174	111,174	111,174	114,284	114,284
374	382.4	OUTFALL SEWER LINES		2,227,402	2,227,402	2,227,402	2,227,402	2,227,402	2,253,835	2,253,835	2,256,217	2,256,217	2,256,217	2,256,217
375	389.4	OTHER TRTMNT DISPOSAL EQPT		231,515	231,515	231,515	231,787	231,787	231,787	231,787	231,787	231,787	231,787	231,787
		GENERAL PLANT				262	262							
389	353.5 SO	LAND AND RIGH	158,764	158,764	159,026	159,026	158,764	158,764	158,764	158,764	158,764	158,764	158,764	158,764
	SA	(SEWER ALLOCATION)		264,840	264,840	264,840	264,840	264,840	264,840	264,840	264,840	264,840	264,840	264,840

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Wastewater Plant in Svc by Primary Ac ount
Test Year Average Balance
Company: United Water Florida
Docket No.:980461-WS
Test Year Ended: 12/31/97
Historic [x] Projected [ ]

Florida Public Service Commission
Schedule A-6
Page 2 of 12
Preparer: F. McGuire
Recap Schedules A-2, A-4

Explanation: Monthly balances and 13 month average of plant in service for the test year by account.

A/C No.	(1) DESCRIPTION	12/31/94 #1	1/31/95 #2	2/28/95 #3	3/31/95 #4	4/30/95 #5	5/31/95 #6	6/30/95 #7	7/31/95 #8	8/31/95 #9	9/31/95 #10	10/31/95 #11	1,018,304
360	INTANGIBLE PLANT												
	364.5 STRUCT & IMPR	27,006	27,006	27,006	27,006	27,006	27,006	27,006	27,006	27,006	27,006	27,006	
	SA (SEWER ALLOCATION)	772,519	772,519	772,519	772,519	772,519	772,519	772,519	772,519	772,519	772,519	772,519	
381	380.1 OFF FURN & EQPT	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	
	SA	156,036	156,036	156,036	156,036	156,036	156,036	156,036	156,036	156,036	156,036	156,036	
382	381.5 TRANSP. EQPT	14,902	14,902	14,902	14,902	14,902	14,902	14,902	14,902	14,902	14,902	14,902	
	SA	440,541	440,541	440,541	440,541	440,541	440,541	329,662	329,662	329,662	329,662	329,662	
383	382.5 STORES EQPT	0											
	SA	3,181	3,181	3,181	3,181	3,181	3,181	8,214	8,214	8,214	8,214	8,214	
384	383.5 TOOLS,SHOP&GARAGE EQPT	15,140	15,140	15,140	15,140	15,140	15,140	15,140	15,140	15,140	15,140	15,140	
	SA	47,290	47,290	47,290	47,290	47,290	47,290	63,707	63,707	63,707	63,707	63,707	
385	384.1 LAB EQPT	80,884	80,884	80,884	80,884	80,884	80,884	80,884	80,884	80,884	80,884	80,884	
	SA	10,678	10,678	10,678	10,678	10,678	10,678	10,678	10,678	10,678	10,678	10,678	
386	385.5 POWER OP. EQPT	11,246	11,246	11,246	11,246	11,246	11,246	11,246	11,246	11,246	11,246	11,246	
	SA	56,545	56,545	56,545	56,545	56,545	67,455	63,500	63,500	63,500	63,500	63,500	
387	386.5 COMMUNICATION EQPT	409,824	409,824	409,824	409,824	409,824	409,824	423,977	423,977	423,977	423,977	423,977	
	SA	412,880	412,880	412,880	412,880	412,880	412,880	412,880	412,880	412,880	412,880	412,880	
388	387.5 MISC EQPT	4,531	22,695	4,531	4,531	4,531	4,531	4,531	4,531	4,531	4,531	4,531	
	SA	29,542	29,542	47,906	47,906	47,906	47,906	47,906	47,906	47,906	47,906	47,906	
389	388.5 OTHER TANGIBLE PROP.	0						15,267	15,267	15,267	15,267	15,267	
	SA	4,077	4,077	4,077	4,077	4,077	4,077	4,077	4,077	4,077	4,077	4,077	
	ROUNDING	41	41	41	41	41	41	41	41	41	41	41	
	Total	70,364,759	70,130,572	70,130,572	70,206,846	70,226,467	70,919,233	70,806,866	71,222,801	71,309,579	71,972,467	72,226,246	

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Wastewater Plant in Svc by Primary Ac
Test Year Average Balance
Company: United Water Florida
Docket No.:980461-WS
Test Year Ended: 12/31/97
Historic [x] Projected [ ]

Explanation: Monthly balances and 13-Month average of plant in service for test year

Florida Public Service Commis
Schedule A-8
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Preparer: F. McGuire
Recap Schedules A-7, A-4

A/C No.		(1) DESCRIPTION		11/30/96 #12	12/31/96 #13	13-Month Average	Test Year Adjustments Y/E Effect	Adjusted Test Year (Plant 100% Used& Useful)
		INTANGIBLE PLANT						
301	351	ORGANIZATION		212,610	212,610	212,610		212,610
		Sewer Allocation (SA)		22,026	22,026	22,026		22,026
302	352.2(SO)	FRANCHISE & CONSENTS		83,122	83,122	83,122		83,122
				16,941	16,941	16,941		16,941
303.5	SA	MISC INTANG PLANT		312,623	312,623	312,623		312,623
		COLLECTION PLANT						
360	353.2	LAND & LAND RI	559,121	559,121	559,121	559,121		559,121
361	354.2	STRUCTURES & IMPROVEMENTS		319,213	319,213	320,444		319,213
362	352.0	COLLECTION SEWERS		99,390	99,390	99,390		99,390
362	360.2	COLLECTION SEWERS FORCE		7,000,821	7,048,439	6,367,710		6,153,251
362.2	361.2	COLLECTIONS SEWERS -GRAVITY		27,172,167	27,569,709	26,913,482		26,657,358
362.3	362.2	SPECIAL COLLECTING STRUCT		(120)	(120)	(120)		(120)
353	363.2	SVCS TO CUSTOMERS		8,660,723	8,792,249	8,479,700		8,296,148
364	364.2	FLOW MEAS. DEVICES		13,824	13,824	18,593		13,824
365	365.2	FLOW MSRING INSTALLATION		80,594	80,594	80,594		80,594
366		OTHER COLL. FACILITIES		6,200	6,200	6,200		6,200
		PUMPING PLANT						
360	353.3	LAND & LAND RI	8,140	8,140	8,140	8,247		8,140
361	354.3	STRUCTURES & IMPROVEMENTS		2,284,209	2,270,661	2,261,649		2,284,209
362	370.3	RECEIVING WELLS		2,048,709	2,055,671	1,877,682		1,761,378
363	371.3	ELECT. PMP EQPT		4,042,969	4,408,289	3,933,838		3,716,833
364	371.3	DIESEL PMP EQPT		117,871	117,871	117,871		117,871
365	371.3	OTHER PMP EQPT		377,972	377,972	377,972		377,972
		TREATMENT AND DISPOSAL PLANT						
370	353.4	LAND AND LAND	10,494	10,494	10,494	10,494		10,494
370.1	353.4	OXIDATION LAGOON LAND						
370.2	353.4	OTHER LAND &	281,785	281,785	281,785	281,785		281,785
371	354.4	STRUCTURES & IMPRVMNTS		3,660,782	3,772,692	3,373,085		3,175,422
372.0	380.4	TRTMNT & DISP EQPT		10,764,440	10,915,377	10,132,569		10,028,596
373	381.4	PLANT SEWERS		114,284	114,284	112,131		111,174
374	382.4	OUTFALL SEWER LINES		2,256,217	2,256,217	2,244,306		2,227,402
375	380.4	OTHER TRTMNT DISPOSAL EQPT		231,767	231,767	231,724		231,515
		GENERAL PLANT						
389	353.5 SO	LAND AND RIGH	158,764	158,764	158,764	158,806		158,764
	SA	(SEWER ALLOCATION)		264,840	264,840	264,840		264,840

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Wastewater Plant in Svc by Primary Ac
Test Year Average Balance
Company: United Water Florida
Docket No.:960451-WS
Test Year Ended: 12/31/97
Historic [x] Projected [ ]

Explanation: Monthly balances and 13-Month average of plant in service for test year

Florida Public Service Commis
Schedule A-8
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Preparer: F. McGuire
Recap Schedules A-2, A-4

A/C No.		(1) DESCRIPTION	11/30/96 #12	12/31/96 #13	13-Month Average	Test Year Adjustments Y/E Effect	Adjusted Test Year (Plant 100% Used& Useful)
		INTANGIBLE PLANT					
300	354.5	STRUCT & IMPR	27,006	31,184	27,327		27,006
	BA	(SEWER ALLOCATION)	772,519	772,519	772,519		772,519
301	390.1	OFF FURN & EQPT	7,717	7,717	7,717		7,717
	BA		156,035	156,035	156,035		156,035
302	391.5	TRANSP. EQPT	14,902	14,902	14,902		14,902
	BA		329,882	329,882	380,856		321,152
303	392.5	STORES EQPT					
	BA		9,214	9,214	6,430		3,181
304	393.5	TOOLS,SHOP&GARAGE EQPT	15,140	15,140	15,140		15,140
	BA		63,707	63,707	58,130		47,290
305	394.1	LAB EQPT	80,864	99,887	82,321		99,567
	BA		10,678	10,678	10,678		10,678
306	395.5	POWER OP. EQPT	11,246	11,246	11,246		11,246
	BA		63,500	66,943	61,394		48,260
307	396.5	COMMUNICATION EQPT	423,977	409,624	416,248		395,271
	BA		412,880	412,880	412,880		412,880
308	397.5	MISC EQPT	4,531	22,895	7,356		22,895
	BA		47,906	44,809	44,843		28,445
309	398.5	OTHER TANGIBLE PROP.	15,267	0	7,046		(15,267)
	BA		4,077	4,077	4,077		4,077
		ROUNDING	41	41	41		41
		1,018,304					
		Total	73,641,448	74,882,744	71,394,953	71,474,902	71,578,312

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Sewer Plant in Svc by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] Projected [x]

Florida Public Service Commission
Schedule A-6
Page 68 12.
Preparer: F. McGuire
Recap Schedules A-2, A-4

Explanation: Monthly balances and 13 month average of plant in service for the test year by account.

A/C No.		(1) DESCRIPTION	#2 12/31/96	#3 1/31/96	#4 2/28/96	#5 3/31/96	#6 4/30/96	#7 5/31/96	#8 6/30/96	#9 7/31/96	#10 8/31/96	#11 9/31/96	#12 10/31/96
301	351	ORGANIZATION	212,610	212,610	212,610	212,610	212,610	212,610	212,610	212,610	212,610	212,610	212,610
		Sewer Allocation (SA)	22,025	22,025	22,025	22,025	22,025	22,025	22,025	22,025	22,025	22,025	22,025
302	352.2	FRANCHISE & CONSENTS	83,122	83,122	83,122	83,122	83,122	83,122	83,122	83,122	83,122	83,122	83,122
			16,941	16,941	16,941	16,941	16,941	16,941	16,941	16,941	16,941	16,941	16,941
303.6	SA	MISC INTANG PLANT	312,523	312,523	312,523	312,523	312,523	312,523	312,523	312,523	312,523	312,523	312,523
		COLLECTION PLANT											
350	353.2	LAND & LAND RIGHTS	559,121	559,121	559,121	559,121	559,121	559,121	559,121	559,121	559,121	559,121	559,121
351	354.2	STRUCTURES & IMPROVEMENTS	319,213	319,213	319,213	319,213	319,213	319,213	319,213	319,213	319,213	319,213	319,213
352	352.0	COLLECTION SEWERS	99,390	99,390	99,390	99,390	99,390	99,390	99,390	99,390	99,390	99,390	99,390
352	360.2	COLLECTION SEWERS FORCE	7,048,439	7,049,239	7,049,539	7,065,339	7,065,339	7,072,539	7,107,539	7,142,739	7,177,939	7,213,139	7,233,139
352.2	361.2	COLLECTIONS SEWERS -GRAVITY	27,589,709	27,589,709	27,648,009	27,648,009	27,666,709	27,672,609	28,278,509	28,585,009	29,091,209	29,197,409	29,503,609
352.3	362.2	SPECIAL COLLECTING STRUCT	(120)	(120)	(120)	(120)	(120)	200,580	304,780	408,980	513,180	617,380	721,580
353	363.2	SVCS TO CUSTOMERS	6,792,249	6,792,249	6,792,249	6,792,249	6,792,249	6,792,249	6,792,249	6,792,249	6,792,249	6,792,249	6,792,249
354	364.2	FLOW MEAS. DEVICES	13,824	13,824	13,824	13,824	13,824	13,824	13,824	13,824	13,824	13,824	13,824
355	365.2	FLOW MSRNG INSTALLATION	80,594	80,594	80,594	80,594	80,594	80,594	80,594	80,594	80,594	80,594	80,594
356	389.0	OTHER COLL. FACILITIES	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200
		PUMPING PLANT											
360	353.3	LAND & LAND RIGHTS	8,140	8,140	8,140	8,140	8,140	8,140	8,140	8,140	8,140	8,140	8,140
361	354.3	STRUCTURES & IMPROVEMENTS	2,270,661	2,273,061	2,275,461	2,275,461	2,275,461	2,290,261	2,299,861	2,309,861	2,318,461	2,327,861	2,337,261
362	370.3	RECEIVING WELLS	2,056,671	2,056,671	2,056,671	2,056,671	2,066,671	2,133,271	2,210,871	2,288,471	2,366,071	2,443,671	2,521,271
363	371.3	ELECT. PMP EQPT	4,408,289	4,411,189	4,414,189	4,416,289	4,420,089	4,458,089	4,516,289	4,542,089	4,567,889	4,572,089	4,700,089
364	371.3	DIESEL PMP EQPT	117,871	117,871	117,871	117,871	117,871	117,871	117,871	117,871	117,871	117,871	117,871
366	371.3	OTHER PMP EQPT	377,972	377,972	377,972	377,972	377,972	377,972	377,972	377,972	377,972	377,972	377,972
		TREATMENT AND DISPOSAL PLANT											
370	353.4	LAND AND LAND RIGHTS	10,494	10,494	10,494	10,494	10,494	10,494	10,494	10,494	10,494	10,494	10,494
370.1	353.4	OXIDATION LAGOON LAND	0										
370.2	353.4	OTHER LAND & RIGHTS	281,765	281,765	281,765	281,765	281,765	281,765	281,765	281,765	281,765	281,765	281,765
371	354.4	STRUCTURES & IMPRVMNTS	3,772,892	3,783,192	3,818,592	3,806,892	3,806,892	3,570,092	3,726,192	3,760,292	3,760,292	3,760,292	3,760,292
372.0	380.4	TRTMNT & DISP EQPT	10,916,377	10,940,077	11,432,377	11,466,177	11,478,677	11,814,577	12,339,777	12,464,577	12,564,777	12,624,577	12,644,577
373	381.4	PLANT SEWERS	114,284	114,284	114,284	114,284	114,284	114,284	114,284	114,284	114,284	114,284	114,284
374	382.4	OUTFALL SEWER LINES	2,255,217	2,255,217	2,255,217	2,255,217	2,255,217	2,255,217	2,255,217	2,255,217	2,255,217	2,255,217	2,255,217
375	389.4	OTHER TRTMNT DISPOSAL EQPT	231,767	231,767	231,767	231,767	231,767	231,767	231,767	231,767	231,767	231,767	231,767
		GENERAL PLANT											
389	353.5 SO	LAND AND RIGHTS	158,764	158,764	158,764	158,764	158,764	158,764	158,764	158,764	158,764	158,764	158,764

F:\CASES\JAX\WSR98WR.WK1
Sewer Plant in Svc by Primary Account
Test Year Aver ge Balance
Company: Uni- ~l Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] Projected [x]

Florida Public Service Commission
Schedule A-6
Page Lot 12
Preparer: F. McGuire
Recap Schedules A-2, A-4

Explanation: Monthly balances and 13 month average of plant in service for the test year by account.

A/C No.		(1) DESCRIPTION	#2 12/31/96	#3 1/31/98	#4 2/28/98	#5 3/31/98	#6 4/30/98	#7 5/31/98	#8 6/30/98	#9 7/31/98	#10 8/31/98	#11 9/31/98	#12 10/31/98
	SA	(SEWER ALLOCATION)	284,840	284,840	284,840	284,840	284,840	284,840	284,840	284,840	284,840	284,840	284,840
380	354.5	STRUCT & IMPR	31,184	31,184	31,184	31,184	31,184	36,284	117,884	136,284	136,284	136,284	266,284
	SA	(SEWER ALLOCATION)	772,519	772,519	772,519	772,519	772,519	772,519	772,519	772,519	772,519	772,519	772,519
381	380.5	OFF FURN & EQPT	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717
	SA		166,036	166,036	166,036	166,036	166,036	166,036	166,036	166,036	166,036	166,036	166,036
382	381.5	TRANSP. EQPT	14,902	14,902	14,902	14,902	14,902	14,902	14,902	14,902	14,902	14,902	14,902
	SA		329,882	281,352	226,702	202,132	139,132	75,782	75,782	75,782	75,782	75,782	75,782
383	382.5	STORES EQPT	0										
	SA		9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214
384	383.5	TOOLS,SHOP&GARAGE EQPT	15,140	15,140	15,140	15,140	15,140	15,140	15,140	15,140	15,140	15,140	15,140
	SA		63,707	63,707	63,707	63,707	63,707	63,707	63,707	63,707	63,707	63,707	63,707
385	384.1	LAB EQPT	99,567	99,867	99,767	99,567	105,867	105,867	114,867	114,867	114,867	114,867	114,867
	SA		10,678	10,678	10,678	10,678	10,678	10,678	10,678	10,678	10,678	10,678	10,678
386	386.5	POWER OP. EQPT	11,246	11,246	11,246	11,246	11,246	11,246	11,246	11,246	11,246	11,246	11,246
	SA		66,943	66,943	66,943	66,943	66,943	66,943	66,943	66,943	66,943	66,943	66,943
387	386.5	COMMUNICATION EQPT	409,624	409,624	409,624	409,624	409,624	409,624	409,624	409,624	409,624	409,624	409,624
	SA		412,880	412,880	412,880	412,880	412,880	543,580	590,880	594,280	594,280	594,280	594,280
388	387.5	MISC EQPT	22,895	22,895	22,895	22,895	22,895	22,895	22,895	22,895	22,895	22,895	22,895
	SA		44,809	44,809	44,809	44,809	44,809	44,809	44,809	44,809	44,809	44,809	565,709
389	388.5	OTHER TANGIBLE PROP.	0										
	SA		4,077	4,077	4,077	4,077	4,077	4,077	4,077	4,077	4,077	4,077	4,077
		ROUNDING	41	41	41	41	41	41	41	41	41	41	41
		Total	74,882,764	74,855,614	75,412,764	75,430,094	75,406,394	76,221,844	77,631,664	78,382,944	78,040,744	78,048,444	80,982,744

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Sewer Plant in Svc by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980401-WS
Test Year Ended: 12/31/97
Historic [] Projected [x]

Explanation: Monthly balances and 13 month averages of plant in service.

Florida Public Service Commission
Schedule A-6
Page 7 of 12
Preparer: F. McGuire
Recap Schedules A-2, A-4

A/C No.		(1) DESCRIPTION	#13 11/30/96	#14 12/31/96	13-Month Average	Test Year Adjustments (for y/e effect)	Adjusted Test Year Plant 100% Used and Useful
301	351	ORGANIZATION	212,610	212,610	212,610		212,610
		Sewer Allocation (SA)	22,026	22,026	22,026		22,026
302	352.2	FRANCHISE & CONSENTS					
303.5	SA	MISC INTANG PLANT	63,122	63,122	63,122		63,122
			16,941	16,941	16,941		16,941
			312,623	312,623	312,623		312,623
350		COLLECTION PLANT					
351	353.2	LAND & LAND RIGHTS	559,121	559,121	559,121		559,121
352	354.2	STRUCTURES & IMPROVEMENTS	319,213	319,213	319,213		319,213
352	352.0	COLLECTION SEWERS	99,390	99,390	99,390		99,390
352.2	360.2	COLLECTION SEWERS FORCE	7,473,139	7,536,739	7,171,893	364,846	7,536,739
352.3	361.2	COLLECTIONS SEWERS -GRAVITY	29,592,709	29,732,209	28,463,517	1,278,692	29,732,209
353	362.2	SPECIAL COLLECTING STRUCT	625,780	929,980	347,818	582,182	929,980
354	363.2	SVCS TO CUSTOMERS	6,792,249	6,765,749	6,790,211	(24,462)	6,765,749
355	364.2	FLOW MEAS. DEVICES	13,824	13,824	13,824		13,824
356	365.2	FLOW MSRNG INSTALLATION	80,594	80,594	80,594		80,594
	389.0	OTHER COLL. FACILITIES	6,200	6,200	6,200		6,200
360		PUMPING PLANT					
361	353.3	LAND & LAND RIGHTS	8,140	8,140	8,140		8,140
362	354.3	STRUCTURES & IMPROVEMENTS	2,346,661	2,366,061	2,304,261	61,800	2,366,061
363	370.3	RECEIVING WELLS	2,521,271	2,539,271	2,254,040	285,231	2,539,271
364	371.3	ELECT. PMP EQPT	4,766,169	5,626,469	4,600,574	1,025,915	5,626,469
365	371.3	DIESEL PMP EQPT	117,671	117,671	117,671		117,671
	371.3	OTHER PMP EQPT	377,972	377,972	377,972		377,972
370		TREATMENT AND DISPOSAL PLANT					
370.1	353.4	LAND AND LAND RIGHTS	10,494	10,494	10,494		10,494
370.2	353.4	OXIDATION LAGOON LAND					
371	353.4	OTHER LAND & RIGHTS	281,785	281,785	281,785		281,785
372.0	354.4	STRUCTURES & IMPRVMNTS	3,872,292	6,231,292	3,962,677	2,268,715	6,231,292
373	380.4	TRTMNT & DISP EQPT	12,634,177	16,425,277	12,303,508	4,121,769	16,425,277
374	381.4	PLANT SEWERS	114,284	72,484	111,069	(38,585)	72,484
375	382.4	OUTFALL SEWER LINES	2,256,217	2,210,217	2,251,756	(41,538)	2,210,217
	389.4	OTHER TRTMNT DISPOSAL EQPT	231,787	231,787	231,787		231,787
389	353.5 SO	GENERAL PLANT LAND AND RIGHTS	158,764	158,764	158,764		158,764

F:\CASES\JAX\AS\98SWR\WK1
Sewer Plant in Svc by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] Projected [x]

Explanation: Monthly balances and 13 month averages of plant in service.

Florida Public Service Commission
Schedule A-6
Page 1 of 2
Preparer: F. McGuire
Recap Schedules A-2, A-4

A/C No.	(1) DESCRIPTION	#13 11/30/98	#14 12/31/98	13-Month Average	Test Year Adjustments (for y/e effect)	Adjusted Test Year Plant 100% Used and Useful
	SA (SEWER ALLOCATION)	284,840	284,840	284,840		284,840
390	354.5 STRUCT & IMPR	380,884	1,986,284	256,722	1,728,562	1,986,284
	SA (SEWER ALLOCATION)	772,519	772,519	772,519		772,519
391	390.5 OFF FURN & EQPT	427,473	427,473	72,295	355,178	427,473
	SA	156,035	156,035	156,035		156,035
392	391.5 TRANSP. EQPT	14,902	14,902	14,902		14,902
	SA	76,782	76,782	136,804	(60,022)	76,782
393	392.5 STORES EQPT					
	SA	9,214	9,214	9,214		9,214
394	393.5 TOOLS,SHOP&GARAGE EQPT	15,140	15,140	15,140		15,140
	SA	63,707	63,707	63,707		63,707
395	394.1 LAB EQPT	114,867	107,367	108,221	(854)	107,367
	SA	10,678	10,678	10,678		10,678
396	396.5 POWER OP. EQPT	11,248	11,248	11,248		11,248
	SA	66,943	66,943	66,943		66,943
397	396.5 COMMUNICATION EQPT	409,624	409,624	409,624		409,624
	SA	606,280	892,380	544,111	348,269	892,380
398	397.5 MISC EQPT	22,895	22,895	22,895		22,895
	SA	740,209	817,609	199,347	618,162	817,609
399	398.5 OTHER TANGIBLE PROP.		0			
	SA	4,077	4,077	4,077		4,077
	ROUNDING	41	41	41		41
	Total	82,461,700	91,465,800	78,601,990	12,863,840	91,465,800

Wastewater Plant in Svc by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/97
Historic [] Projected [x]

Explanation: Monthly balances and 13 month average of plant in service by account for the test year.

Florida Public Service Commission
Schedule A-6
Page 3 of 12
Preparer: F. McGuire
Recap Schedules A-2, A-4

A/C No.		(1) DESCRIPTION	(2) 12/31/96	(3) 1/31/97	(4) 2/28/97	(5) 3/31/97	(6) 4/30/97	(7) 5/31/97	(8) 6/30/97	(9) 7/31/97	(10) 8/31/97	(11) 9/31/97	(12) 10/31/97
301	351	ORGANIZATION	212,610	212,610	212,610	212,610	212,610	212,610	212,610	212,610	212,610	212,610	212,610
		Sewer Allocation (BA)	22,025	22,025	22,025	22,025	22,025	22,026	22,026	22,026	22,026	22,026	22,026
302	352.2(SO)	FRANCHISE & CONSENTS	83,122	83,122	83,122	83,122	83,122	83,122	83,122	83,122	83,122	83,122	83,122
303.6	BA	MISC INTANG PLANT	16,941	16,941	16,941	16,941	16,941	16,941	16,941	16,941	16,941	16,941	16,941
			312,523	312,523	312,523	312,523	312,523	312,523	312,523	312,523	312,523	312,523	312,523
		COLLECTION PLANT											
350	353.2	LAND & LAND RIGHTS	559,121	559,121	559,121	559,121	559,121	559,121	559,121	559,121	559,121	559,121	559,121
351	354.2	STRUCTURES & IMPROVEMENTS	319,213	319,213	319,213	319,213	319,213	319,213	319,213	319,213	319,213	319,213	319,213
352	352.0	COLLECTION SEWERS	99,390	99,390	99,390	99,390	99,390	99,390	99,390	99,390	99,390	99,390	99,390
352	360.2	COLLECTION SEWERS FORCE	7,536,739	7,543,039	7,549,339	7,555,639	7,561,939	7,568,239	7,714,539	7,896,339	8,882,139	9,464,439	9,568,439
352.2	361.2	COLLECTIONS SEWERS -GRAVITY	29,732,209	29,819,909	29,907,609	30,066,509	30,225,409	30,384,309	30,543,209	30,702,109	30,861,009	31,019,909	31,091,109
352.3	362.2	SPECIAL COLLECTING STRUCT	929,960	929,960	929,960	929,960	929,960	929,960	929,960	929,960	929,960	929,960	929,960
353	363.2	SVCS TO CUSTOMERS	8,765,749	8,842,449	8,919,149	8,995,849	9,072,549	9,149,249	9,225,949	9,302,649	9,379,349	9,456,049	9,532,749
354	364.2	FLOW MEAS. DEVICES	13,824	13,824	13,824	13,824	13,824	13,824	13,824	13,824	13,824	13,824	13,824
356	365.2	FLOW MSRNG INSTALLATION	80,594	80,594	80,594	80,594	80,594	80,594	80,594	80,594	80,594	80,594	80,594
358		OTHER COLL. FACILITIES	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200
		PUMPING PLANT											
360	353.3	LAND & LAND RIGHTS	8,140	8,140	8,140	8,140	8,140	8,140	8,140	8,140	8,140	8,140	8,140
361	354.3	STRUCTURES & IMPROVEMENTS	2,356,061	2,356,061	2,356,061	2,356,061	2,381,061	2,406,061	2,431,061	2,456,061	2,481,061	2,481,061	2,481,061
362	370.3	RECEIVING WELLS	2,539,271	2,570,571	2,601,871	2,633,171	2,664,471	2,695,771	2,727,071	2,758,371	2,789,671	2,820,971	2,820,971
363	371.3	ELECT. PMP EQPT	5,626,489	5,669,689	5,712,889	5,770,489	5,790,489	5,835,489	6,151,089	6,264,489	6,308,489	6,334,489	6,547,289
364	371.3	DIESEL PMP EQPT	117,871	117,871	117,871	117,871	117,871	117,871	117,871	117,871	117,871	117,871	117,871
365	371.3	OTHER PMP EQPT	377,972	377,972	377,972	377,972	377,972	377,972	377,972	377,972	377,972	377,972	377,972
		TREATMENT AND DISPOSAL PLANT											
370	353.4	LAND AND LAND RIGHTS	10,494	10,494	10,494	10,494	10,494	10,494	10,494	10,494	10,494	10,494	10,494
370.1	353.4	OXIDATION LAGOON LAND	0										
370.2	353.4	OTHER LAND & RIGHTS	281,785	281,785	281,785	281,785	281,785	281,785	281,785	281,785	281,785	281,785	281,785
371	354.4	STRUCTURES & IMPRVMNTS	6,231,292	6,351,292	6,471,292	6,631,292	6,631,292	6,631,292	7,019,292	7,116,292	7,116,292	7,236,292	7,857,092
372.9	360.4	TRTMNT & DISP EQPT	16,425,277	16,646,077	16,866,877	17,161,277	17,161,277	17,161,277	16,127,677	16,369,277	16,369,277	16,489,277	19,606,377
373	381.4	PLANT SEWERS	72,484	72,484	72,484	72,484	72,484	72,484	72,484	72,484	72,484	72,484	72,484
374	382.4	OUTFALL SEWER LINES	2,210,217	2,210,217	2,210,217	2,210,217	2,210,217	2,210,217	2,210,217	2,210,217	2,210,217	2,210,217	2,210,217
375	389.4	OTHER TRTMNT DISPOSAL EQPT	231,787	231,787	231,787	231,787	231,787	231,787	231,787	231,787	231,787	231,787	231,787
		GENERAL PLANT											
389	353.5 SO	LAND AND RIGHTS	158,764	158,764	158,764	158,764	158,764	158,764	158,764	158,764	158,764	158,764	158,764

Wastewater Plant in Svc by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 960451-WB
Test Year Ended: 12/31/97
Historic [] Projected [x]

Explanation: Monthly balances and 13 month average of plant in service by account for the test year.

Florida Public Service Commission
Schedule A-6
Page 1 of 12
Preparer: F. McGuire
Recap Schedules A-2, A-4

A/C No.		(1) DESCRIPTION	(2) 12/31/96	(3) 1/31/97	(4) 2/28/97	(5) 3/31/97	(6) 4/30/97	(7) 5/31/97	(8) 6/30/97	(9) 7/31/97	(10) 8/31/97	(11) 9/31/97	(12) 10/31/97
	SA	(SEWER ALLOCATION)	264,840	264,840	264,840	264,840	264,840	264,840	264,840	264,840	264,840	264,840	264,840
360	364.5	STRUCT & IMPR	1,965,284	2,066,884	2,148,484	2,257,284	2,257,284	2,257,284	2,626,884	2,719,284	2,719,284	2,719,284	3,121,084
	SA	(SEWER ALLOCATION)	772,519	772,519	772,519	772,519	772,519	772,519	772,519	772,519	772,519	772,519	772,519
361	365.5	OFF FURN & EQPT	427,473	427,473	879,583	879,583	879,583	879,583	879,583	879,583	879,544	879,544	879,544
	SA		156,035	156,035	156,035	156,035	156,035	156,035	156,035	156,035	156,035	156,035	156,035
362	381.5	TRANSP. EQPT	14,902	14,902	14,902	14,902	14,902	14,902	14,902	14,902	14,902	14,902	14,902
	SA		75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782	75,782
363	382.5	STORES EQPT	0										
	SA		9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214	9,214
364	383.5	TOOLS,SHOP&GARAGE EQPT	15,140	15,140	15,140	15,140	15,140	15,140	15,140	15,140	15,140	15,140	15,140
	SA		63,707	63,707	63,707	63,707	63,707	63,707	63,707	63,707	63,707	63,707	63,707
365	384.1	LAB EQPT	107,367	107,367	107,367	107,367	107,367	107,367	107,367	107,367	107,367	107,367	107,367
	SA		10,678	10,678	10,678	10,678	10,678	10,678	10,678	10,678	10,678	10,678	10,678
366	385.5	POWER OP. EQPT	11,246	11,246	11,246	11,246	11,246	11,246	11,246	11,246	11,246	11,246	11,246
	SA		66,943	66,943	66,943	66,943	66,943	66,943	66,943	66,943	66,943	66,943	66,943
367	386.5	COMMUNICATION EQPT	409,624	409,624	409,624	409,624	409,624	409,624	409,624	409,624	409,624	409,624	409,624
	SA		892,380	906,780	892,380	892,380	892,380	892,380	892,380	892,380	892,380	892,380	892,380
368	387.5	MISC EQPT	22,895	22,895	51,695	70,895	70,895	70,895	107,895	117,095	117,095	117,095	197,895
	SA		817,509	817,509	817,509	817,509	817,509	817,509	817,509	817,509	817,509	817,509	817,509
369	388.5	OTHER TANGIBLE PROP.	0										
			4,077	4,077	4,077	4,077	4,077	4,077	4,077	4,077	4,077	4,077	4,077
		ROUNDING	41	41	41	41	41	41	41	41	41	41	41
		Total	91,466,800	92,147,800	93,281,920	94,195,120	94,513,320	94,856,520	97,371,920	98,400,520	99,821,271	100,875,471	103,040,671

Wastewater Plant in Svc by Prim ary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] Projected [x]

Explanation: Monthly balances and 13 month average of plant in service by account for the test year.

Florida Public Service Commission
Schedule A-6
Page 11 of 12
Preparer: F. McGuire
Recap Schedules A-2, A-4

A/C No.		(1) DESCRIPTION	(13) 11/30/97	(14) 12/31/97	(15) 13-Month Average	(16) Test Year Adjustments	(17) Adjusted (Plant 100% Used and Useful)
301	351	ORGANIZATION					
		Sewer Allocation (SA)	212,610	212,610	212,610		212,610
			22,026	22,026	22,026		22,026
302	352.2(SO)	FRANCHISE & CONSENTS	83,122	83,122	83,122		83,122
303.6	SA	MISC INTANG PLANT	16,941	16,941	16,941		16,941
			312,523	312,523	312,523		312,523
		COLLECTION PLANT					
360	353.2	LAND & LAND RIGHTS	559,121	559,121	559,121		559,121
361	354.2	STRUCTURES & IMPROVEMENTS	319,213	319,213	319,213		319,213
362	352.0	COLLECTION SEWERS	99,390	99,390	99,390		99,390
362	360.2	COLLECTION SEWERS FORCE	9,568,439	9,580,239	9,306,270	1,283,969	9,580,239
362.2	361.2	COLLECTIONS SEWERS -GRAVITY	31,162,309	31,268,709	30,521,101	737,608	31,258,709
362.3	362.2	SPECIAL COLLECTING STRUCT	929,960	929,960	929,960		929,960
353	353.2	SVCS TO CUSTOMERS	9,809,449	9,658,649	9,223,911	435,736	9,659,649
354	354.2	FLOW MEAS. DEVICES	13,824	13,824	13,824		13,824
355	355.2	FLOW MSRNG INSTALLATION	80,594	80,594	80,594		80,594
356		OTHER COLL. FACILITIES	6,200	6,200	6,200		6,200
		PUMPING PLANT					
360	353.3	LAND & LAND RIGHTS	8,140	8,140	8,140		8,140
361	354.3	STRUCTURES & IMPROVEMENTS	2,481,061	2,481,061	2,423,369	57,692	2,481,061
362	370.3	RECEIVING WELLS	2,829,971	2,829,971	2,713,317	116,654	2,829,971
363	371.3	ELECT. PMP EQPT	6,638,089	6,638,489	6,096,889	541,600	6,638,489
364	371.3	DIESEL PMP EQPT	117,871	117,871	117,871		117,871
365	371.3	OTHER PMP EQPT	377,972	377,972	377,972		377,972
		TREATMENT AND DISPOSAL PLANT					
370	353.4	LAND AND LAND RIGHTS	10,494	10,494	10,494		10,494
370.1	353.4	OXIDATION LAGOON LAND	281,785	281,785	281,785		281,785
370.2	353.4	OTHER LAND & RIGHTS	8,025,892	8,110,292	7,033,015	1,077,277	8,110,292
371	354.4	STRUCTURES & IMPRVMNTS	19,816,677	20,072,277	18,028,708	2,043,569	20,072,277
372.0	360.4	TRTMNT & DISP EQPT	72,484	72,484	72,484		72,484
373	361.4	PLANT SEWERS	2,210,217	2,210,217	2,210,217		2,210,217
374	362.4	OUTFALL SEWER LINES	231,787	231,787	231,787		231,787
375	369.4	OTHER TRTMNT DISPOSAL EQPT					
		GENERAL PLANT					
389	353.6 SO	LAND AND RIGHTS	158,764	158,764	158,764		158,764

Wastewater Plant in Svc by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] Projected [x]

Explanation: Monthly balances and 13 month average of plant in service by account for the test year.

Florida Public Service Commission
Schedule A-6
Page Pat 12
Preparer: F. McGuire
Recap Schedules A-2, A-4

A/C No.	(1) DESCRIPTION	(13) 11/30/97	(14) 12/31/97	(15) 13-Month Average	(16) Test Year Adjustments	(17) Adjusted (Plant 100% Used and Useful)
380	SA (SEWER ALLOCATION)					
	354.5 STRUCT & IMPR	264,840	264,840	264,840		264,840
381	SA (SEWER ALLOCATION)	3,236,284	3,292,684	2,589,715	722,969	3,292,684
	389.5 OFF FURN & EQPT	772,519	772,519	772,519		772,519
382	SA	1,143,321	1,143,321	873,675	269,646	1,143,321
	391.5 TRANSP. EQPT	156,036	156,036	156,036		156,036
383	SA	14,902	14,902	14,902		14,902
	392.5 STORES EQPT	75,782	75,782	75,782		75,782
384	SA					
	393.5 TOOLS,SHOP&GARAGE EQPT	9,214	9,214	9,214		9,214
385	SA	15,140	15,140	15,140		15,140
	394.1 LAB EQPT	63,707	63,707	63,707		63,707
386	SA	107,367	107,367	107,367		107,367
	395.5 POWER OP. EQPT	10,678	10,678	10,678		10,678
387	SA	11,246	11,246	11,246		11,246
	396.5 COMMUNICATION EQPT	66,943	66,943	66,943		66,943
388	SA	409,624	409,624	409,624		409,624
	397.5 MISC EQPT	892,380	892,380	893,488	(1,108)	892,380
389	SA	218,095	218,095	107,957	110,138	218,095
	398.5 OTHER TANGIBLE PROP.	817,509	817,509	817,509		817,509
	SA		0			
	ROUNDING	4,077	4,077	4,077		4,077
	Total	41	41	41		41
		104,628,948	105,111,848	97,716,095	7,395,753	105,111,848

Non_Used and Useful Plant – Summary
Company: United Water Florida
Docket No.: 980451–WS
Test Year Ended:12/31/97
Historic [x] or Projected [x]

Florida Public Service Commission
Schedule: A–7
Page 1 of 1
Preparer: F.McGuire

Explanation: Provide a summary of the items included in Non–Used and Useful plant for the test year. Provide additional schedules if necessary.

Line No.	Description	1996	1996	1997	Supporting Schedules
1	Water				
2	Plant in Service	$0	$0	$0	
3	Land	0	0	0	
4	Accumulated Depreciation	0	0	0	
5	Other	0	0	0	
6	Wastewater				
7	Plant in Service	0	0	0	
8	Land	0	0	0	
9	Accumulated Depreciation	0	0	0	
10	Other	$0	$0	$0	

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

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/95

Schedule: A-8
Page: 1 of 2
Preparer: David deNagy

Explanation: Provide the annual balance of accumulated depreciation, 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 Commssion; 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.	Description	Year-end Balance Water	Wastewater
1	12/31/80 Balance	1,163,577	2,815,962
2	1981 Additions	149,872	323,372
3	1981 Retirements	(118,038)	(101,745)
4	1981 Adjustments	272,258	205,597
5			
6	12/31/81 Balance	1,467,669	3,243,186
7	1982 Additions	163,127	302,053
8	1982 Retirements	(72,594)	(190,609)
9	1982 Adjustments	96,478	196,349
10			
11	12/31/82 Balance	1,654,680	3,550,979
12	1983 Additions	154,842	330,191
13	1983 Retirements	(101,417)	(225,193)
14	1983 Adjustments	98,595	191,592
15			
16	12/31/83 Balance	1,806,700	3,847,569
17	1984 Additions	184,555	360,831
18	1984 Retirements	(208,637)	(143,471)
19	1984 Adjustments	168,872	279,523
20			
21	12/31/84 Balance	1,951,490	4,344,452
22	1985 Additions	219,229	424,024
23	1985 Retirements	(196,523)	(213,907)
24	1985 Adjustments	158,360	289,812
25			
26	12/31/85 Balance	2,132,556	4,844,381
27	1986 Additions	421,721	844,907
28	1986 Retirements	(170,356)	(138,670)
29	1986 Adjustments	0	0
30			
31	12/31/86 Balance	2,383,921	5,550,618
32	1987 Additions	489,295	908,977
33	1987 Retirements	(160,263)	(648,694)
34	1987 Adjustments	0	(90)
35			
36	12/31/87 Balance	2,712,953	5,810,811
37	1988 Additions	513,006	1,064,114
38	1988 Retirements	(281,030)	(305,780)
39	1988 Adjustments	62,367	(62,368)

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

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/95

Florida Public Service Commission

Schedule: A-8
Page: 2 of 2
Preparer: David deNagy

Explanation: Provide the annual balance of accumulated depreciation, 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.	Description	Year-end Balance Water	Wastewater
40			
41	12/31/88 Balance	3,007,298	6,506,777
42	1989 Additions	575,374	1,149,820
43	1989 Retirements	(164,675)	(257,681)
44	1989 Adjustments	190,759	393,885
45			
46	12/31/89 Balance	3,608,756	7,792,801
47	1990 Additions	709,564	1,268,238
48	1990 Retirements	(111,054)	(678,101)
49	1990 Adjustments		79,584
50			
51	12/31/90 Balance	4,207,266	8,462,522
52	1991 Additions	665,176	1,387,028
53	1991 Retirements	(233,202)	(342,824)
54	1991 Adjustments	0	0
55			
56	12/31/91 Balance	4,639,240	9,506,726
57	1992 Additions	705,551	1,530,846
58	1992 Retirements	(265,654)	(509,707)
59	1992 Adjustments	903,292	1,098,017
60			
61	12/31/92 Balance	5,982,429	11,625,882
62	1993 Additions	808,426	1,751,166
63	1993 Retirements	(404,005)	(361,664)
64	1993 Adjustments	801,156	1,334,615
65			
66	12/31/93 Balance	7,188,006	14,349,999
67	1994 Additions	875,100	1,816,446
68	1994 Retirements	(375,594)	(641,352)
69	1994 Adjustments	0	(41,733)
70			
71	12/31/94 Balance	7,687,512	15,483,360
72	1995 Additions	922,512	1,840,474
73	1995 Retirements	(354,060)	(462,537)
74	1995 Adjustments	0	5,045
75			
76	12/31/95 Balance	8,255,964	16,866,342
77			

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WATER Accum Depr by
by Primary Acont.
Test Year Average Balance
Company: United Water Florida Inc.
Docket No.: 980461-WS
Test Year Ended: 12/31/98
Historic [] or Proj [x]

Florida Public Service Commission
Schedule: A-9
Page 46 of 24
Preparer: F. McGuire
Recap Schedules: A-1,A-6

Explanation: Provide month-end balances for each month of the test year and the ending balance for the prior year.

No.	A/C	(1) DESCRIPTION	12/31/95	1/31/96	2/28/96	3/31/96	4/30/96	5/31/96	6/30/96	7/31/96	8/31/96
		INTANGIBLE PLANT									
301	301.1	ORGANIZATION	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596
		CP (Common Property)									
		SA (Sewer Allocation)									
302	302.1	FRANCHISE & CONSENTS	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702
		CP									
		SA									
303		MISC.	293	293	293	293	293	293	293	293	293
		SOURCE OF SUPPLY PLANT									
310	303.2	LAND & LAND RIGHTS	104,401	106,695	108,989	111,283	113,577	115,871	118,165	120,458	122,752
311	304.2	STRUCTURES & IMPROVEMENTS	80,430	80,926	81,422	81,918	82,414	82,910	83,406	83,902	84,398
312	305.2	COLLECT & IMPOUND RESERVOIR	219,898	222,461	225,025	227,588	230,151	232,715	235,278	237,841	240,405
313	306.2	LAKE, RIVER, & OTHER INTAKE	7,512	7,528	7,543	7,558	7,575	7,590	7,606	7,622	7,637
314	307.2	WELLS & SPRINGS	28,761	29,315	29,869	30,422	30,976	31,530	32,084	32,637	33,191
315	308.2	INFILTRATION GALLERIES		250	499	749	998	1,248	1,498	1,747	1,997
316	309.2	SUPPLY MAINS	(3,451)	(3,438)	(3,425)	(3,412)	(3,400)	(3,387)	(3,374)	(3,361)	(3,348)
	310.2	Power Gen Eqpt									
317	317.0	OTHER SOURCE PLANT									
		PUMPING PLANT									
320	303.2	LAND & LAND RIGHTS	396,254	398,141	400,028	401,914	403,801	405,688	407,575	409,461	411,348
321	304.2	STRUCTURES & IMPROVEMENTS	236,912	241,486	246,061	250,636	255,209	259,784	264,358	268,932	261,207
322	322.0	BOILER PLANT EQUIP	792,553	800,587	808,620	816,654	824,687	832,721	840,755	848,788	856,822
323	311.2	OTHER POWER PROD.EQUIP	14,573	14,754	14,936	15,117	15,298	15,480	15,661	15,842	16,024
324	311.2	STEAM PUMPING EQUIP	8,887	9,485	10,084	10,682	11,281	11,879	12,477	13,076	9,674
325	311.2	ELECTRIC PUMPING EQUIP									
326	311.2	DIESEL PUMPING EQUIP									
327	311.2	HYDRAULIC PUMPING EQUIP									
328	311.2	OTHER PUMPING EQUIP									
		WATER TREATMENT PLANT									

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WATER Accum Depr by
by Primary Acont.
Test Year Average Balance
Company: United Water Florida Inc.
Docket No.: 960451-WS
Test Year Ended: 12/31/96
Historic [] or Proj [x]

Florida Public Service Commission
Schedule: A-9
Page 2of 2
Preparer: F. McGuire
Recap Schedules: A-1,A-8

Explanation: Provide month-end balances for each month of the test year and the ending balance for the prior year.

No.	A/C (1)	DESCRIPTION	12/31/95	1/31/96	2/29/96	3/31/96	4/30/96	5/31/96	6/30/96	7/31/96	8/31/96
		INTANGIBLE PLANT									
330	303.3	LAND & LAND RIGHTS									
331	304.3	STRUCTURES & IMPROVEMENTS	(77,289)	(75,483)	(73,637)	(71,812)	(69,964)	(68,160)	(66,334)	(64,506)	(62,682)
332	320.3	WATER TREATMENT EQUIP	87,148	93,643	100,136	106,632	113,127	119,622	126,117	132,611	139,106
		TRANS & DIST PLANT									
340	303.4	LAND									
341	304.4	STRUCTURES & IMPROVEMENTS	8,474	8,541	8,609	8,676	8,743	8,811	8,878	8,945	9,013
342	330.4	DIST STNDPIPES & RESERV.	314,815	320,171	325,527	330,883	336,239	341,595	346,951	352,307	348,663
343	331.2	TRANS. & DIST. MAINS	3,486,036	3,532,849	3,580,662	3,618,775	3,666,587	3,701,400	3,736,213	3,771,026	3,805,839
	331.4										
344	344.8	FIRE MAINS	18,533	19,748	18,963	20,179	20,394	20,609	20,824	21,039	21,254
345	333.4	SERVICES	1,334,366	1,349,681	1,363,496	1,377,911	1,392,626	1,407,341	1,422,056	1,436,770	1,451,485
346	334.4	METERS	170,274	182,486	195,499	207,911	219,623	231,335	243,048	254,760	266,472
347	334.4	METER INSTALLATION	2,801	2,973	3,145	3,317	3,490	3,662	3,834	4,006	4,178
348	335.4	HYDRANTS	372,393	376,057	379,811	383,566	387,320	391,074	394,828	398,582	402,336
349	339.4	OTHER T&D PLANT	1,235	1,314	1,393	1,473	1,552	1,631	1,710	1,789	1,868
		GENERAL PLANT									
389	303.5 WO	LAND & LAND RIGHTS									
	303.5 CP										
	303.5 SA										
390	304.5 WO	STRUCT & IMPRV	2,976	3,079	3,183	3,286	3,389	3,493	3,596	3,699	3,803
	CP		114,050	117,269	120,488	123,706	126,925	130,144	133,363	136,582	139,801
	SA		(57,025)	(58,634)	(60,244)	(61,853)	(63,463)	(65,072)	(66,681)	(68,291)	(69,900)
		OFFICE FURN & EQPT									
391	340.5 WO	FURN & EQPT	23,634	28,725	33,816	38,908	43,999	49,090	54,181	59,272	64,363
	CP	FURN & EQPT	171,079	172,803	172,861	173,932	174,863	175,834	176,784	177,735	178,686
	CP	TERMINAL SYST.	46,696	47,480	48,263	49,047	49,831	50,614	51,398	52,182	52,965
	SA	FURN & EQPT	(108,889)	(109,756)	(110,624)	(111,491)	(112,358)	(113,226)	(114,093)	(114,960)	(115,828)
		TRANSPORTATION									
392	341.5 WO	WATER ONLY	23,559	27,100	34,600	40,900	55,300	55,300	55,300	55,300	55,300
	CP	1991	20,828	20,828	20,828	20,828	0	0	0	0	0
	CP	1992	109,066	98,693	98,693	98,693	98,693	8,193	8,193	8,193	8,193
	CP	1982	15,944	0	0	0	0	0	0	0	0
	CP	1983	8,506	0	0	0	0	0	0	0	0

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WATER Accum Depr by
by Primary Acct.
Test Year Average Balance
Company: United Water Florida Inc.
Docket No.: 960451-WS
Test Year Ended: 12/31/96
Historic [] or Proj [x]

Florida Public Service Commission
Schedule: A-9
Page 3of 24
Preparer: F. McGuire
Recap Schedules: A-1,A-6

Explanation: Provide month--end balances for each month of the test year and the ending balance for the prior year.

No.	A/C	(1) DESCRIPTION	12/31/95	1/31/96	2/29/96	3/31/96	4/30/96	5/31/96	6/30/96	7/31/96	8/31/96
		INTANGIBLE PLANT									
	CP	1980	13,657	13,657	9,057	4,842	4,842	4,842	4,842	4,842	4,842
	CP	1985	2,678	0	0	0	0	0	0	0	0
	CP	1986	56,138	16,718	0	0	0	0	0	0	0
	CP	1987	29,592	29,592	0	0	0	0	0	0	0
	CP	1988	27,475	27,475	3,410	0	0	0	0	0	0
	CP	1989	51,398	51,398	27,475	0	0	0	0	0	0
	CP	1990	126,164	126,164	51,398	51,398	51,398	51,398	51,398	51,398	51,398
392	341.5 SA		(322,611)	(254,093)	(219,443)	(194,873)	(131,873)	(86,523)	(86,524)	(86,523)	(86,523)
		dist from sewer									
393	342.5	STORES EQUIPMENT	3,539	3,624	3,710	3,795	3,881	3,968	4,061	4,137	4,222
	CP		(1,701)	(1,744)	(1,786)	(1,829)	(1,872)	(1,914)	(1,957)	(2,000)	(2,042)
	SA										
394		TOOLS,SHOP,GARAGE EQUIP	12,228	12,509	12,990	13,371	13,751	14,132	14,513	14,894	15,275
	343.5		29,789	29,924	30,079	30,234	30,389	30,544	30,699	30,855	31,010
	WO	WATER ONLY	91,101	91,604	92,108	92,609	93,112	93,614	94,117	94,620	95,122
	CP	1981 & PRIOR	(60,429)	(60,761)	(61,093)	(61,425)	(61,756)	(62,088)	(62,420)	(62,752)	(63,084)
	CP	1982 & AFTER									
	SA	SEWER ALLOCATION									
395		LABORATORY EQUIPMENT	1,440	1,448	1,456	1,464	1,472	1,480	1,488	1,497	1,505
	344.5		21,354	21,473	21,591	21,710	21,829	21,947	22,066	22,185	22,303
	WO		(10,678)	(10,737)	(10,797)	(10,856)	(10,915)	(10,975)	(11,034)	(11,093)	(11,153)
	CP										
	SA										
396		POWER OPERATED EQUIPMENT	27,667	27,874	28,081	28,289	28,496	28,703	28,910	29,117	29,324
	345.5		13,621	13,718	13,810	13,906	13,999	14,094	14,189	14,283	14,378
	WO		22,515	22,671	22,828	22,984	23,140	23,296	23,453	23,609	23,765
	CP	PRIOR 1981	85,526	86,205	86,883	87,562	88,240	88,919	89,597	90,276	90,954
	CP	1981 BACKHOE	(60,833)	(61,298)	(61,762)	(62,227)	(62,692)	(63,156)	(63,621)	(64,086)	(64,550)
	CP	1982 & AFTER									
	SA	SEWER ALLOCATION									
397	346.5 WO	COMMUNIC. EQPT	5,037	5,751	6,465	10,179	11,893	13,607	15,320	17,034	18,748
	CP	SCADA	691,683	696,564	706,446	712,327	719,206	726,090	732,971	738,852	746,734
	SA	SEWER ALLOCATION	(345,844)	(349,265)	(352,725)	(356,186)	(359,607)	(363,047)	(366,488)	(369,929)	(373,369)
398	347.5	MISC. EQPT									
	WO	WATER ONLY	221	223	225	227	229	231	233	235	237
	CP	PRIOR 1982	11,365	11,448	11,512	11,575	11,638	11,701	11,766	11,828	11,891
	CP	1983 & AFTER	49,041	49,476	49,911	50,346	50,780	51,215	51,650	52,085	52,520
	SA	SEWER ALLOCATION	(30,216)	(30,465)	(30,714)	(30,963)	(31,212)	(31,461)	(31,710)	(31,960)	(32,209)

F:\CASE\FLA\A698WTR.WK1
WATER Accum Depr by
by Primary Acct.
Test Year Average Balance
Company: United Water Florida Inc.
Docket No.: 980461-WS
Test Year Ended: 12/31/98
Historic [] or Proj [x]

Florida Public Service Commission
Schedule: A-8
Page 9 of 24
Preparer: F. McGuire
Recap Schedules: A-1,A-6

Explanation: Provide month-end balances for each month of the test year and the ending balance for the prior year.

No.	A/C	(1) DESCRIPTION	12/31/95	1/31/96	2/28/96	3/31/96	4/30/96	5/31/96	6/30/96	7/31/96	8/31/96
		INTANGIBLE PLANT									
300	348.6	OTHER TANGIBLE PROPERTY									
	CP										
	BA		8,154	8,222	8,290	8,358	8,426	8,494	8,561	8,629	8,697
			(4,078)	(4,112)	(4,146)	(4,180)	(4,214)	(4,248)	(4,282)	(4,316)	(4,350)
		UNCLASSIFIED									
		ROUNDING	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)
		Total	8,272,767	8,389,881	8,621,174	8,636,908	8,751,671	8,639,685	8,864,847	8,070,212	8,180,375

F:\CASES\JAX\A998WTR.WK1
WATER Accum Depr by
by Primary Acct.
Test Year Average Balance
Company: United Water Florida Inc.
Docket No.: 980461-WS
Test Year Ended: 12/31/98
Historic [] or Proj [x]

Florida Public Service Commission
Schedule: A-9
Page 5 of 24
Preparer: F. McGuire
Recap Schedules: A-1,A-8

Explanation: Provide month-end balances for each month of the test year and the ending balance for the prior year.

No.	A/C	(1) DESCRIPTION	9/30/98	10/31/98	11/30/98	12/31/98	13-Month Average	Notes
		INTANGIBLE PLANT						
301	301.1	ORGANIZATION	2,596	2,596	2,596	2,596	2,596	Plant is 100% Used and Useful.
		CP (Common Property)					0	
		SA (Sewer Allocation)					0	
302	302.1	FRANCHISE & CONSENTS	1,702	1,702	1,702	1,702	1,702	
		CP					0	
		SA					0	
303		MISC.	293	293	293	293	293	
							0	
							0	
		SOURCE OF SUPPLY PLANT					0	
310	303.2	LAND & LAND RIGHTS					0	
311	304.2	STRUCTURES & IMPROVEMENTS					0	
312	306.2	COLLECT & IMPOUND RESERVOIR	125,046	127,340	129,634	131,928	131,928	
313	306.2	LAKE, RIVER, & OTHER INTAKE	84,894	86,390	85,886	86,382	86,382	
314	307.2	WELLS & SPRINGS	242,868	245,531	248,095	250,658	0	
315	308.2	INFILTRATION GALLERIES	7,653	7,669	7,684	7,700	250,658	
316	309.2	SUPPLY MAINS	33,745	34,299	34,852	35,406	7,700	
	310.2	Power Gen Eqpt	2,246	2,496	2,745	2,995	35,406	
317	317.0	OTHER SOURCE PLANT	(3,335)	(3,323)	(3,310)	(3,297)	2,995	
							(3,297)	
							0	
		PUMPING PLANT					0	
320	303.2	LAND & LAND RIGHTS					0	
321	304.2	STRUCTURES & IMPROVEMENTS					0	
322	322.0	BOILER PLANT EQUIP	413,235	415,122	417,008	418,895	418,895	
323	311.2	OTHER POWER PROD.EQUIP	263,481	268,755	272,630	277,204	0	
324	311.2	STEAM PUMPING EQUIP					277,204	
325	311.2	ELECTRIC PUMPING EQUIP	864,855	872,889	880,922	888,956	0	
326	311.2	DIESEL PUMPING EQUIP					888,956	
327	311.2	HYDRAULIC PUMPING EQUIP	16,205	16,386	16,566	16,749	0	
328	311.2	OTHER PUMPING EQUIP	6,673	7,271	7,870	8,468	16,749	
							8,468	
		WATER TREATMENT PLANT					0	
							0	
							0	
							0	

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WATER Accum Depr by
by Primary Acont.
Test Year Average Balance
Company: United Water Florida Inc.
Docket No.: 980461-WS
Test Year Ended: 12/31/98
Historic [] or Proj [x]

Florida Public Service Commission
Schedule: A-9
Page 6 of 24
Preparer: F. McGuire
Recap Schedules: A-1,A-6

Explanation: Provide month-end balances for each month of the test year and the ending balance for the prior year.

No.	A/C	(1) DESCRIPTION	9/30/98	10/31/98	11/30/98	12/31/98	13-Month Average	Notes
		INTANGIBLE PLANT						
330		303.3 LAND & LAND RIGHTS					0	
331		304.3 STRUCTURES & IMPROVEMENTS	(60,857)	(58,031)	(57,205)	(55,379)	(55,379)	
332		320.3 WATER TREATMENT EQUIP	145,801	152,096	158,590	165,085	165,085	
							0	
							0	
		TRANS & DIST PLANT					0	
340		303.4 LAND					0	
341		304.4 STRUCTURES & IMPROVEMENTS					0	
342		330.4 DIST STNDPIPES & RESERV.	9,060	9,147	9,215	9,282	9,282	
343		331.2 TRANS. & DIST. MAINS	354,019	358,375	364,731	370,087	370,087	
		331.4	3,840,852	3,866,464	3,873,577	3,919,390	3,919,390	
344		344.0 FIRE MAINS					0	
345		333.4 SERVICES	21,470	21,685	21,900	22,115	22,115	* *
346		334.4 METERS	1,466,200	1,480,915	1,495,630	1,495,345	1,495,345	
347		334.4 METER INSTALLATION	278,184	289,887	301,609	274,921	274,921	
348		335.4 HYDRANTS	4,350	4,523	4,696	4,867	4,867	
349		339.4 OTHER T&D PLANT	406,091	409,845	413,599	416,353	416,353	
			1,948	2,027	2,106	2,185	2,185	
							0	
		GENERAL PLANT					0	
389	303.5 WO	LAND & LAND RIGHTS					0	
	303.5 CP						0	
	303.5 SA						0	
390	304.5 WO	STRUCT & IMPRV					0	
	CP		3,906	4,009	4,113	4,216	4,216	
	SA		143,020	146,238	149,457	152,676	152,676	
		OFFICE FURN & EQPT	(71,510)	(73,119)	(74,729)	(76,338)	(76,338)	
391	340.5 WO	FURN & EQPT					0	
	CP	FURN & EQPT	88,464	74,648	77,537	84,728	84,728	
	CP	TERMINAL SYST.	178,837	180,588	181,539	182,490	182,490	
	SA	FURN & EQPT	53,749	54,533	55,316	56,100	56,100	
			(116,686)	(117,562)	(118,430)	(119,297)	(119,297)	
		TRANSPORTATION					0	
392	341.5 WO	WATER ONLY					0	
	CP	1991	55,300	55,300	55,300	55,300	78,859	
	CP	1992	0	0	0	0	20,828	
	CP	1982	8,193	8,193	8,193	8,193	109,066	
	CP	1983	0	0	0	0	15,944	
			0	0	0	0	6,506	

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WATER Accum Depr by
by Primary Acont.
Test Year Average Balance
Company: United Water Florida Inc.
Docket No.: 960451-WS
Test Year Ended: 12/31/96
Historic [] or Proj [x]

Florida Public Service Commission
Schedule: A-9
Page No. 24
Preparer: F. McGuire
Recap Schedules: A-1,A-8

Explanation: Provide month-end balances for each month of the test year and the ending balance for the prior year.

	A/C No.		(1) DESCRIPTION	9/30/96	10/31/96	11/30/96	12/31/96	13-Month Average	Notes
			INTANGIBLE PLANT						
		CP	1993	4,842	4,842	4,842	4,842	13,857	
		CP	1995	0	0	0	0	2,078	
		CP	1996	0	0	0	0	58,136	
		CP	1997	0	0	0	0	29,592	
		CP	1998	0	0	0	0	27,476	
		CP	0 1999	51,396	51,396	51,396	51,396	50,396	
		CP	1999	56,992	56,992	56,992	56,992	126,164	
392	341.5	SA		(68,523)	(68,523)	(68,523)	(68,523)	(686,611)	
			dill from sewer					0	(145,888)
393	342.5		STORES EQUIPMENT					0	106,200
		CP		4,308	4,393	4,479	4,564	4,564	264,088
		SA		(2,085)	(2,128)	(2,170)	(2,213)	(2,213)	
			TOOLS,SHOP,GARAGE EQUIP					0	
394	343.5							0	
		WO	WATER ONLY	15,656	16,036	16,417	16,798	16,798	
		CP	1981 & PRIOR	31,165	31,320	31,475	31,630	31,630	
		CP	1982 & AFTER	95,625	96,128	96,630	97,133	97,133	
		SA	SEWER ALLOCATION	(63,416)	(63,747)	(64,079)	(64,411)	(64,411)	
396	344.5		LABORATORY EQUIPMENT					0	
		WO						0	
		CP		1,513	1,521	1,529	1,537	1,537	
		SA		22,422	22,541	22,659	22,778	22,778	
396	345.5		POWER OPERATED EQUIPMENT	(11,212)	(11,271)	(11,331)	(11,390)	(11,390)	
		WO						0	
		CP	PRIOR 1981	29,532	29,739	29,946	30,153	30,153	
		CP	1981 BACKHOE	14,472	14,567	14,661	14,756	14,756	
		CP	1982 & AFTER	23,921	24,078	24,234	24,390	24,390	
		SA	SEWER ALLOCATION	91,633	92,311	92,990	93,668	93,668	
				(65,015)	(65,480)	(65,944)	(66,408)	(66,408)	
397	346.5	WO	COMMUNIC. EQPT					0	
		CP	SCADA	20,462	22,176	23,890	25,604	25,604	
		SA	SEWER ALLOCATION	753,615	760,496	767,378	774,259	774,259	
398	347.5		MISC. EQPT	(376,810)	(380,251)	(383,691)	(387,132)	(387,132)	
		WO	WATER ONLY					0	
		CP	PRIOR 1982	239	241	243	245	245	
		CP	1983 & AFTER	11,954	12,018	12,081	12,144	12,144	
		SA	SEWER ALLOCATION	52,955	53,389	53,824	54,259	54,259	
				(32,458)	(32,707)	(32,956)	(33,206)	(33,206)	

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WATER Accum Depr by
by Primary Acent.
Test Year Average Balance
Company: United Water Florida Inc.
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Historic [] or Proj [x]

Florida Public Service Commission
Schedule: A-9
Page 24
Preparer: F. McGuire
Recap Schedules: A-1,A-8

Explanation: Provide month--end balances for each month of the test year and the ending balance for the prior year.

A/C No.		(1) DESCRIPTION	9/30/98	10/31/98	11/30/98	12/31/98	13-Month Average	Notes
		INTANGIBLE PLANT						
399	348.5	OTHER TANGIBLE PROPERTY						
	CP						0	
	SA		8,766	8,833	8,901	8,969	8,969	
			(4,364)	(4,418)	(4,452)	(4,486)	(4,486)	
		UNCLASSIFIED					0	
		ROUNDING	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	
		Total	9,269,539	9,397,802	9,463,368	9,535,229	9,281,141	

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WATER Accum Depr by
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Test Year Average Balance
Company: United Water Florida Inc.
Docket No.: 980461-WS
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Historic [] or Proj [x]

Florida Public Service Commission
Schedule: A-9
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Preparer: F. McGuire
Recap Schedules: A-1,A-6

Explanation: Provide month-end balances for each month of the test year and the ending balance for the prior year.

No.	A/C	(1) DESCRIPTION	12/31/96	1/31/96	2/28/96	3/31/96	4/30/96	5/31/96	6/30/96	7/31/96	8/31/96
301		ORGANIZATION	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596
	301.1	CP (Common Property)	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702
		SA (Sewer Allocation)	293	293	293	293	293	293	293	293	293
302	302.1	FRANCHISE & CONSENTS									
		CP	104,401	106,696	108,969	111,283	113,577	116,871	118,166	120,456	122,752
		SA	80,430	80,926	81,422	81,918	82,414	82,910	83,406	83,902	84,398
303		MISC.	219,696	222,461	225,025	227,588	230,151	232,715	235,279	237,841	240,405
			7,512	7,528	7,543	7,559	7,575	7,590	7,606	7,622	7,637
			28,761	29,315	29,869	30,422	30,976	31,530	32,084	32,637	33,191
				250	499	749	998	1,248	1,498	1,747	1,997
			(3,451)	(3,438)	(3,425)	(3,412)	(3,400)	(3,387)	(3,374)	(3,361)	(3,348)
310		SOURCE OF SUPPLY PLANT									
311	303.2	LAND & LAND RIGHTS	396,254	398,141	400,028	401,914	403,801	405,688	407,575	409,461	411,348
312	304.2	STRUCTURES & IMPROVEMENTS	236,912	241,486	246,061	250,636	255,209	259,784	264,358	268,932	261,207
313	305.2	COLLECT & IMPOUND RESERVOIR	792,553	800,587	808,620	816,654	824,687	832,721	840,756	848,788	856,822
314	306.2	LAKE, RIVER, & OTHER INTAKE	14,573	14,754	14,936	15,117	15,298	15,480	15,661	15,842	16,024
315	307.2	WELLS & SPRINGS	8,887	9,485	10,084	10,682	11,281	11,879	12,477	13,076	8,674
316	308.2	INFILTRATION GALLERIES									
	309.2	SUPPLY MAINS									
317	310.2	Power Gen Eqpt									
	317.0	OTHER SOURCE PLANT									
320		PUMPING PLANT									
321	303.2	LAND & LAND RIGHTS									
322	304.2	STRUCTURES & IMPROVEMENTS									
323	322.0	BOILER PLANT EQUIP									
324	311.2	OTHER POWER PR.-D.EQUIP									
325	311.2	STEAM PUMPING EQUIP									
326	311.2	ELECTRIC PUMPING EQUIP									
327	311.2	DIESEL PUMPING EQUIP									
328	311.2	HYDRAULIC PUMPING EQUIP									
	311.2	OTHER PUMPING EQUIP									
330		WATER TREATMENT PLANT									
	303.3	LAND & LAND RIGHTS									

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WATER Accum Depr by
by Primary Acont.
Test Year Average Balance
Company: United Water Florida Inc.
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] or Proj [x]

Florida Public Service Commission
Schedule: A-9
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Preparer: F. McBabe
Recap Schedules: A-1,A-6

Explanation: Provide month-end balances for each month of the test year and the ending balance for the prior year.

A/C No.	(1) DESCRIPTION	12/31/95	1/31/96	2/29/96	3/31/96	4/30/96	5/31/96	6/30/96	7/31/96	8/31/96
331	304.3 STRUCTURES & IMPROVEMENTS	(77,289)	(75,463)	(73,637)	(71,812)	(69,986)	(68,160)	(66,334)	(64,508)	(62,682)
332	320.3 WATER TREATMENT EQUIP	87,148	93,643	100,138	106,632	113,127	119,622	126,117	132,611	139,106
	TRANS & DIST PLANT									
340	303.4 LAND	8,474	8,541	8,609	8,676	8,743	8,811	8,878	8,946	9,013
341	304.4 STRUCTURES & IMPROVEMENTS	314,815	320,171	325,527	330,883	336,239	341,595	346,951	352,307	348,663
342	330.4 DIST STNDPIPES & RESERV.	3,485,036	3,532,849	3,580,662	3,628,776	3,666,587	3,701,400	3,736,213	3,771,026	3,806,839
343	331.2 TRANS. & DIST. MAINS	18,533	18,748	18,963	20,179	20,394	20,609	20,824	21,039	21,254
	331.4	1,334,366	1,349,881	1,363,496	1,377,911	1,392,626	1,407,341	1,422,056	1,436,770	1,451,485
344	344.0 FIRE MAINS	170,274	182,486	195,499	207,911	219,623	231,335	243,048	254,760	266,472
345	333.4 SERVICES	2,801	2,973	3,145	3,317	3,490	3,662	3,834	4,006	4,178
346	334.4 METERS	372,303	376,057	379,811	383,566	387,320	391,074	394,828	398,582	402,336
347	334.4 METER INSTALLATION	1,235	1,314	1,393	1,473	1,552	1,631	1,710	1,789	1,868
348	335.4 HYDRANTS									
349	338.4 OTHER T&D PLANT									
	GENERAL PLANT									
389	303.5 WO LAND & LAND RIGHTS	2,976	3,079	3,183	3,286	3,389	3,493	3,596	3,699	3,803
	303.5 CP	114,050	117,269	120,488	123,706	126,925	130,144	133,363	136,582	139,801
	303.5 SA	(57,025)	(58,634)	(60,244)	(61,853)	(63,463)	(65,072)	(66,681)	(68,291)	(69,900)
390	304.5 WO STRUCT & IMPRV	23,634	28,725	33,816	38,908	43,999	49,090	54,181	59,272	64,363
	CP	171,079	172,030	172,981	173,932	174,883	175,834	176,784	177,735	178,686
	SA	46,696	47,480	48,263	49,047	49,831	50,614	51,398	52,182	52,965
391	340.5 WO OFFICE FURN & EQPT	(108,889)	(109,784)	(110,624)	(111,491)	(112,358)	(113,226)	(114,093)	(114,960)	(115,828)
	CP FURN & EQPT									
	CP FURN & EQPT									
	SA TERMINAL SYST.									
	FURN & EQPT									
392	341.5 WO TRANSPORTATION	23,559	27,100	34,800	40,900	56,300	55,300	55,300	55,300	55,300
	CP WATER ONLY	20,828	20,828	20,828	20,828	0	0	0	0	0
	CP 1991	109,066	98,693	98,693	98,693	98,693	8,193	8,193	8,193	8,193
	CP 1992	15,944	0	0	0	0	0	0	0	0
	CP 1993	6,506	0	0	0	0	0	0	0	0
	CP 1993	13,657	13,657	6,067	4,842	4,842	4,842	4,842	4,842	4,842
	CP 1995	2,078	0	0	0	0	0	0	0	0

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WATER Accum Depr by
by Primary Acont.
Test Year Average Balance
Company: United Water Florida Inc.
Docket No.: 980461-WS
Test Year Ended: 12/31/97
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Florida Public Service Commission
Schedule: A-8
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Preparer: F. McGuire
Recap Schedules: A-1,A-8

Explanation: Provide month-end balances for each month of the test year and the ending balance for the prior year.

No.	A/C	(1) DESCRIPTION	12/31/96	1/31/96	2/28/96	3/31/96	4/30/96	5/31/96	6/30/96	7/31/96	8/31/96
	CP	1986	58,136	18,718	0	0	0	0	0	0	0
	CP	1987	29,582	29,582	3,410	0	0	0	0	0	0
	CP	1988	27,475	27,475	27,475	0	0	0	0	0	0
	CP	0 1989	51,396	51,396	51,396	51,396	51,396	51,396	51,396	51,396	51,396
	CP	1990	126,164	126,164	126,164	126,164	56,992	56,992	56,992	56,992	56,992
382	341.5 SA		(322,611)	(254,093)	(218,443)	(194,873)	(131,873)	(88,523)	(88,524)	(88,523)	(88,523)
		diff btwn sewer									
383	342.5	STORES EQUIPMENT	3,539	3,624	3,710	3,795	3,881	3,966	4,051	4,137	4,222
	CP		(1,701)	(1,744)	(1,786)	(1,829)	(1,872)	(1,914)	(1,957)	(2,000)	(2,042)
	SA										
384	343.5	TOOLS,SHOP,GARAGE EQUIP	12,228	12,609	12,990	13,371	13,751	14,132	14,513	14,894	15,275
	WO	WATER ONLY	29,769	29,924	30,079	30,234	30,389	30,544	30,699	30,856	31,010
	CP	1981 & PRIOR	91,101	91,604	92,106	92,609	93,112	93,614	94,117	94,620	95,122
	CP	1982 & AFTER	(60,429)	(60,761)	(61,093)	(61,425)	(61,756)	(62,088)	(62,420)	(62,752)	(63,084)
	SA	SEWER ALLOCATION									
385	344.5	LABORATORY EQUIPMENT	1,440	1,448	1,456	1,464	1,472	1,480	1,488	1,497	1,505
	WO		21,364	21,473	21,581	21,710	21,829	21,947	22,066	22,185	22,303
	CP		(10,678)	(10,737)	(10,797)	(10,856)	(10,916)	(10,975)	(11,034)	(11,093)	(11,153)
	SA										
386	345.5	POWER OPERATED EQUIPMENT	27,667	27,874	28,081	28,289	28,496	28,703	28,910	29,117	29,324
	WO		13,621	13,716	13,810	13,905	13,999	14,094	14,189	14,283	14,378
	CP	PRIOR 1981	22,515	22,671	22,828	22,984	23,140	23,296	23,453	23,609	23,765
	CP	1981 BACKHOE	85,528	86,206	86,883	87,562	88,240	88,919	89,597	90,276	90,954
	CP	1982 & AFTER	(60,833)	(61,298)	(61,764)	(62,227)	(62,692)	(63,156)	(63,621)	(64,086)	(64,550)
	SA	SEWER ALLOCATION									
387	346.5 WO	COMM/UNSC. EQPT	5,037	6,751	8,466	10,179	11,893	13,607	15,320	17,034	18,748
	CP	SCADA	691,683	698,564	705,448	712,327	719,206	726,090	732,971	739,852	746,734
	SA	SEWER ALLOCATION	(345,844)	(349,265)	(352,725)	(356,166)	(359,607)	(363,047)	(366,486)	(369,929)	(373,369)
388	347.5	MISC. EQPT	221	223	225	227	229	231	233	235	237
	WO	WATER ONLY	11,385	11,448	11,512	11,575	11,638	11,701	11,765	11,828	11,891
	CP	PRIOR 1982	49,041	49,476	49,911	50,346	50,780	51,215	51,650	52,085	52,520
	CP	1983 & AFTER	(30,216)	(30,466)	(30,714)	(30,963)	(31,212)	(31,461)	(31,710)	(31,960)	(32,209)
	SA	SEWER ALLOCATION									
389	348.5	OTHER TANGIBLE PROPERTY	8,184	8,222	8,260	8,298	8,336	8,494	8,561	8,629	8,697
	CP		(4,078)	(4,112)	(4,146)	(4,180)	(4,214)	(4,248)	(4,282)	(4,316)	(4,350)
	SA										

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WATER Accum Depr by
by Primary Acont.
Test Year Average Balance
Company: United Water Florida Inc.
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] or Proj [x]

Florida Public Service Commission
Schedule: A-9
Page 12 of 24
Preparer: F. McGuire
Recap Schedules: A-1,A-8

Explanation: Provide month-end balances for each month of the test year and the ending balance for the prior year.

A/C No.	(1) DESCRIPTION	12/31/96	1/31/96	2/29/96	3/31/96	4/30/96	5/31/96	6/30/96	7/31/96	8/31/96
	UNCLASSIFIED	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)
	ROUNDING									
	Total	8,272,767	8,399,681	8,521,174	8,636,906	8,751,571	8,838,886	8,964,947	9,070,212	9,180,375

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WATER Accum Depr by
by Primary Acont.
Test Year Average Balance
Company: United Water Florida Inc.
Docket No.: 980481-WS
Test Year Ended: 12/31/97
Historic [] or Proj [x]

Florida Public Service Commission
Schedule: A-9
Page 13 of 24
Preparer: F. McGuire
Recap Schedules: A-1,A-6

Explanation: Provide month--end balances for each month of the test year and the ending balance for the prior year.

No.	AAC	(1) DESCRIPTION	9/30/96	10/31/96	11/30/96	12/31/96	13-Month Average	Notes
301	301.1	ORGANIZATION	2,596	2,596	2,596	2,596	2,596	Plant is 100% Used and Useful.
		CP (Common Property)					0	
		SA (Sewer Allocation)					0	
302	302.1	FRANCHISE & CONSENTS	1,702	1,702	1,702	1,702	1,702	
		CP					0	
		SA					0	
303		MISC.	293	293	293	293	293	
							0	
							0	
		SOURCE OF SUPPLY PLANT					0	
310	303.2	LAND & LAND RIGHTS					0	
311	304.2	STRUCTURES & IMPROVEMENTS					0	
312	305.2	COLLECT & IMPOUND RESERVOIR	125,046	127,340	129,634	131,928	131,928	
313	306.2	LAKE, RIVER, & OTHER INTAKE	84,894	85,390	85,886	86,382	86,382	
314	307.2	WELLS & SPRINGS					0	
315	308.2	INFILTRATION GALLERIES	242,968	246,531	248,095	250,658	250,658	
316	309.2	SUPPLY MAINS	7,653	7,669	7,684	7,700	7,700	
	310.2	Power Gen Eqpt	33,745	34,299	34,852	35,406	35,406	
317	317.0	OTHER SOURCE PLANT	2,246	2,496	2,745	2,995	2,995	
			(3,336)	(3,323)	(3,310)	(3,297)	(3,297)	
							0	
		PUMPING PLANT					0	
320	303.2	LAND & LAND RIGHTS					0	
321	304.2	STRUCTURES & IMPROVEMENTS					0	
322	322.0	BOILER PLANT EQUIP	413,236	415,122	417,008	416,895	416,895	
323	311.2	OTHER POWER PROD.EQUIP					0	
324	311.2	STEAM PUMPING EQUIP	263,481	268,055	272,630	277,204	277,204	
325	311.2	ELECTRIC PUMPING EQUIP					0	
326	311.2	DIESEL PUMPING EQUIP	864,855	872,889	880,922	888,956	880,956	
327	311.2	HYDRAULIC PUMPING EQUIP					0	
328	311.2	OTHER PUMPING EQUIP	16,206	16,386	16,568	16,749	16,749	
			6,573	7,271	7,670	8,468	8,468	
							0	
		WATER TREATMENT PLANT					0	
330	303.3	LAND & LAND RIGHTS					0	
							0	

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WATER Accum Depr by
by Primary Acct.
Test Year Average Balance
Company: United Water Florida Inc.
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] or Proj [x]

Florida Public Service Commission
Schedule: A-9
Page 4 of 24
Preparer: F. McGuire
Recap Schedules: A-1,A-6

Explanation: Provide month-end balances for each month of the test year and the ending balance for the prior year.

	A/C No.	(1) DESCRIPTION	9/30/96	10/31/96	11/30/96	12/31/96	13-Month Average	Notes
331	304.3	STRUCTURES & IMPROVEMENTS	(60,857)	(59,031)	(57,206)	(55,379)	(55,379)	
332	320.3	WATER TREATMENT EQUIP	145,601	152,096	158,590	165,085	165,085	
							0	
		TRANS & DIST PLANT					0	
340	303.4	LAND					0	
341	304.4	STRUCTURES & IMPROVEMENTS					0	
342	330.4	DIST STNDPIPES & RESERV.	9,080	9,147	9,215	9,282	9,282	
343	331.2	TRANS. & DIST. MAINS	354,019	359,375	364,731	370,087	370,087	
	331.4		3,840,652	3,866,464	3,873,577	3,918,390	3,918,390	
344	344.0	FIRE MAINS					0	
345	333.4	SERVICES	21,470	21,685	21,900	22,115	22,115	
346	334.4	METERS	1,466,200	1,480,915	1,495,630	1,495,345	1,495,345	
347	334.4	METER INSTALLATION	278,184	289,897	301,609	274,921	274,921	
348	335.4	HYDRANTS	4,350	4,523	4,695	4,867	4,867	
349	339.4	OTHER T&D PLANT	406,091	409,845	413,599	416,353	416,353	
			1,948	2,027	2,106	2,185	2,185	
		GENERAL PLANT					0	
389	303.5 WO	LAND & LAND RIGHTS					0	
	303.5 CP						0	
	303.5 SA						0	
390	304.5 WO	STRUCT & IMPRV	3,906	4,009	4,113	4,216	4,216	
	CP		143,020	146,238	149,457	152,676	152,676	
	SA		(71,510)	(73,119)	(74,729)	(76,338)	(76,338)	
		OFFICE FURN & EQPT					0	
391	340.5 WO	FURN & EQPT	69,464	74,540	79,637	84,728	84,728	
	CP	FURN & EQPT	179,637	180,588	181,539	182,490	182,490	
	CP	TERMINAL SYST.	53,749	54,533	55,316	56,100	56,100	
	SA	FURN & EQPT	(116,696)	(117,662)	(118,430)	(119,297)	(119,297)	
		TRANSPORTATION					0	
392	341.5 WO	WATER ONLY					0	
	CP	1991	55,300	55,300	55,300	55,300	79,858	
	CP	1992	0	0	0	0	20,828	
	CP	1982	8,193	8,193	8,193	8,193	100,066	
	CP	1983	0	0	0	0	16,944	
	CP	1993	0	0	0	0	8,506	
	CP	1995	4,842	4,842	4,842	4,842	13,857	
			0	0	0	0	2,078	

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WATER\ Accum Depr by
by Primary Acont.
Test Year Average Balance
Company: United Water Florida Inc.
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Histovle [] or Proj [x]

Florida Public Service Commission
Schedule: A-9
Page 15 of 24
Preparer: F. McGuire
Recap Schedules: A-1,A-8

Explanation: Provide month-end balances for each month of the test year and the ending balance for the prior year.

	A/C No.		(1) DESCRIPTION	9/30/96	10/31/96	11/30/96	12/31/96	13-Month Average	Notes
		CP	1986	0	0	0	0	56,138	
		CP	1987	0	0	0	0	29,592	
		CP	1988	0	0	0	0	27,475	
		CP	0 1989	51,396	51,396	51,396	51,396	50,396	
		CP	1990	56,992	56,992	56,992	56,992	126,184	
382	341.5	SA		(68,523)	(68,523)	(68,523)	(68,523)	(685,611)	
			dill from sewer					0	(145,888)
383	342.5		STORES EQUIPMENT					0	108,200
		CP		4,308	4,393	4,479	4,564	4,564	254,088
		SA		(2,085)	(2,128)	(2,170)	(2,213)	(2,213)	
			TOOLS,SHOP,GARAGE EQUIP					0	
384	343.5							0	
		WO	WATER ONLY	15,656	16,036	16,417	16,798	16,798	
		CP	1981 & PRIOR	31,166	31,320	31,475	31,630	31,630	**
		CP	1982 & AFTER	96,625	96,126	96,630	97,133	97,133	
		SA	SEWER ALLCCATION	(63,416)	(63,747)	(64,079)	(64,411)	(64,411)	
								0	
385	344.5		LABORATORY EQUIPMENT					0	
		WO		1,513	1,521	1,529	1,537	1,537	
		CP		22,422	22,541	22,659	22,778	22,778	
		SA		(11,212)	(11,271)	(11,331)	(11,390)	(11,390)	
								0	
386	345.5		POWER OPERATED EQUIPMENT					0	
		WO		29,532	29,739	29,946	30,153	30,153	
		CP	PRIOR 1981	14,472	14,567	14,661	14,756	14,756	
		CP	1981 BACKHOE	23,921	24,078	24,234	24,390	24,390	
		CP	1982 & AFTER	91,633	92,311	92,990	93,668	93,668	
		SA	SEWER ALLOCATION	(55,015)	(55,480)	(55,944)	(56,409)	(56,409)	
								0	
387	346.5	WO	COMMUNIC. EQPT	20,462	22,176	23,890	25,604	25,604	
		CP	SCADA	753,615	760,496	767,378	774,259	774,259	
		SA	SEWER ALLOCATION	(378,810)	(380,251)	(383,691)	(387,132)	(387,132)	
388	347.5		MISC. EQPT					0	
		WO	WATER ONLY	239	241	243	245	245	
		CP	PRIOR 1982	11,954	12,018	12,081	12,144	12,144	
		CP	1983 & AFTER	52,955	53,369	53,824	54,259	54,259	
		SA	SEWER ALLOCATION	(32,458)	(32,707)	(32,956)	(33,205)	(33,205)	
389	348.5		OTHER TANGIBLE PROPERTY					0	
		CP		8,765	8,833	8,901	8,969	8,969	
		SA		(4,364)	(4,418)	(4,452)	(4,486)	(4,486)	

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WATER Accum Depr by
by Primary Acont.
Test Year Average Balance
Company: United Water Florida Inc.
Docket No.: 990451-WS
Test Year Ended: 12/31/97
Historic [] or Proj [x]

Florida Public Service Commission
Schedule: A-9
Page 6 of 24
Preparer: F. McGuire
Recap Schedules: A-1,A-6

Explanation: Provide month-end balances for each month of the test year and the ending balance for the prior year.

No.	A/C	(1) DESCRIPTION	9/30/96	10/31/96	11/30/96	12/31/96	13-Month Average	Notes
		UNCLASSIFIED					0	
		ROUNDING	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	
		Total	8,269,539	8,397,602	8,483,366	8,536,229	8,261,141	

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Water Plant Accum. Depres. by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980461--WS
Test Year Ended: 12/31/97
Historic [] or Projected [x]

Florida Public Service Commission
Schedule: A-9
Page No. 24
Preparer: F.McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.	(1) DESCRIPTION	(2) 12/31/96	(3) 1/31/97	(4) 2/28/97	(5) 3/31/97	(6) 4/30/97	(7) 5/31/97	(8) 6/30/97	(9) 7/31/97	(10) 8/31/97
	INTANGIBLE PLANT									
301	301.1 ORGANIZATION	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586
	CP									
	SA									
302	302.1 FRANCHISE & CONSENTS	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702
	CP									
	SA									
303	MISC.	293	293	293	293	293	293	293	293	293
	SOURCE OF SUPPLY PLANT									
310	303.2 LAND & LAND RIGHTS	131,828	134,285	136,642	138,999	141,356	143,713	146,070	148,428	150,785
311	304.2 STRUCTURES & IMPROVEMENTS	86,382	86,878	87,374	87,870	88,366	88,862	89,358	89,854	90,350
312	306.2 COLLECT & IMPOUND RESERVOIR	250,658	253,776	256,895	260,013	263,131	266,250	269,368	272,487	275,606
313	306.2 LAKE, RIVER, & OTHER INTAKE	7,700	7,718	7,731	7,747	7,763	7,778	7,794	7,810	7,825
314	307.2 WELLS & SPRINGS	35,406	35,960	36,513	37,067	37,621	38,175	38,728	39,282	39,836
315	308.2 INFILTRATION GALLERIES	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996
316	309.2 SUPPLY MAINS	(3,297)	(3,297)	(3,297)	(3,297)	(3,297)	(3,297)	(3,297)	(3,297)	(3,297)
317	310.2 [illegible]									
	317.0 OTHER SOURCE PLANT									
	PUMPING PLANT									
320	303.2 LAND & LAND RIGHTS	418,866	420,782	422,669	424,555	426,442	428,329	430,216	432,102	433,989
321	304.2 STRUCTURES & IMPROVEMENTS	277,204	281,778	286,353	290,927	295,501	300,076	304,650	309,224	313,799
322	322.0 BOILER PLANT EQUIP	888,956	898,223	907,490	916,757	926,024	935,291	944,557	953,824	941,091
323	311.2 OTHER POWER PROD.EQUIP									
324	311.2 STEAM PUMPING EQUIP									
325	311.2 ELECTRIC PUMPING EQUIP									
326	311.2 DIESEL PUMPING EQUIP									

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Water Plant Accum. Deprec. by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] or Projected [x]

Florida Public Service Commission
Schedule: A-9
Page 2 of 4
Preparer: F.McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.	(1) DESCRIPTION	(2) 12/31/96	(3) 1/31/97	(4) 2/28/97	(5) 3/31/97	(6) 4/30/97	(7) 5/31/97	(8) 6/30/97	(9) 7/31/97	(10) 8/31/97
327	311.2 HYDRAULIC PUMPING EQUIP	16,749	16,930	17,112	17,293	17,474	17,655	17,837	18,018	18,199
328	311.2 OTHER PUMPING EQ IP	8,468	9,066	9,665	10,263	10,862	11,460	12,058	12,657	13,255
330	WATER TREATMENT PLANT									
331	303.3 LAND & LAND RIGHTS	(55,379)	(52,962)	(50,525)	(48,099)	(45,672)	(43,245)	(40,818)	(38,392)	(35,965)
332	320.3 WATER TREATMENT EQUIP	165,085	174,101	183,117	192,134	201,150	210,166	219,182	228,199	237,214
340	TRANS & DIST PLANT									
341	303.4 LAND	9,282	9,349	9,417	9,484	9,551	9,619	9,686	9,753	9,821
342	304.4 STRUCTURES & IMPROVEMENTS	370,087	377,794	385,502	393,209	400,916	408,623	416,331	424,038	431,746
343	330.4 DIST STNDPIPES & RESERV.	3,919,390	3,971,889	4,024,389	4,076,888	4,129,387	4,175,886	4,221,886	4,268,285	4,294,684
	331.2 TRANS. & DIST. MAINS									
344	331.4	22,116	22,330	22,545	22,760	22,976	23,191	23,406	23,621	23,836
345	344.6 FIRE MAINS	1,496,345	1,511,414	1,527,482	1,543,551	1,559,620	1,575,689	1,591,757	1,607,826	1,623,895
346	333.4 SERVICES	274,921	287,188	299,456	311,723	323,990	336,257	348,525	360,792	373,059
347	334.4 METERS	4,867	5,039	5,211	5,383	5,556	5,728	5,900	6,072	6,244
348	335.4 METER INSTALLATION	416,353	420,376	424,400	428,423	432,447	436,470	440,493	444,517	448,540
349	336.4 HYDRANTS	2,185	2,264	2,343	2,423	2,502	2,581	2,660	2,739	2,819
	336.4 OTHER T&D PLANT									
389	GENERAL PLANT									
	303.5 WO LAND & LAND RIGHTS	4,216	4,319	4,423	4,526	4,629	4,733	4,836	4,939	5,042
	303.5 CP	152,676	155,895	159,114	162,332	165,551	168,770	171,989	175,208	178,427
	303.5 SA	(76,338)	(77,947)	(79,557)	(81,166)	(82,776)	(84,385)	(85,994)	(87,604)	(89,213)
390	304.5 WO STRUCT & IMPRV									
	CP									
	SA									
	OFFICE FURN & EQPT									

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Water Plant Accum. Depreс. by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] or Projected [x]

Florida Public Service Commission
Schedule: A-9
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Preparer: F.McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.		(1) DESCRIPTION	(2) 12/31/96	(3) 1/31/97	(4) 2/28/97	(5) 3/31/97	(6) 4/30/97	(7) 5/31/97	(8) 6/30/97	(9) 7/31/97	(10) 8/31/97
391	340.5 WO	FURN & EQPT	84,728	94,360	103,992	113,625	123,257	132,889	142,521	152,153	161,786
	CP	FURN & EQPT	182,490	183,441	184,392	185,343	186,294	187,245	188,195	189,146	190,097
	CP	TERM. SYSTEM	56,100	56,884	57,667	58,451	59,235	60,018	60,802	61,586	62,369
	SA	FURN & EQPT	(119,297)	(120,164)	(121,032)	(121,899)	(122,766)	(123,633)	(124,501)	(125,368)	(126,235)
		TRANSPORTATION									
392	341.5 WO	WATER ONLY									
	CP	1981	55,300	55,300	55,300	55,300	55,300	55,300	55,300	55,300	55,300
	CP	1982	0								
	CP	1982	8,193	8,193	8,193	8,193	8,193	8,193	8,193	8,193	8,193
	CP	1983	0								
	CP	1983	0								
	CP	1985	4,842	4,842	4,842	4,842	4,842	4,842	4,842	4,842	4,842
	CP	1986	0								
	CP	1987	0								
	CP	1988	0								
	CP	1989	0								
	CP	1990	0								
392	341.5 SA		51,396	51,396	51,396	51,396	51,396	51,396	51,396	51,396	51,396
		STORES EQUIPMENT	56,992	56,992	56,992	56,992	56,992	56,992	56,992	56,992	56,992
393	342.5		(56,523)	(56,523)	(56,523)	(56,523)	(56,523)	(56,523)	(56,523)	(56,523)	(56,523)
	CP		4,564	4,649	4,735	4,820	4,906	4,991	5,076	5,162	5,247
	SA		(2,213)	(2,256)	(2,298)	(2,341)	(2,384)	(2,426)	(2,469)	(2,512)	(2,555)
		TOOLS,SHOP,GARAGE EQUIP									
394	343.5		16,798	17,387	17,976	18,566	19,155	19,744	20,333	20,922	21,511
	WO	WATER ONLY	31,630	31,785	31,940	32,095	32,250	32,405	32,560	32,715	32,870
	CP	1981 & PRIOR	97,133	97,636	98,138	98,641	99,144	99,646	100,149	100,652	101,154
	CP	1982 & AFTER	(64,411)	(64,743)	(65,075)	(65,406)	(65,738)	(66,070)	(66,402)	(66,734)	(67,065)
	SA	SEWER ALLOCATION									
395	344.5	LABORATORY EQUIPMENT	1,537	1,545	1,553	1,561	1,569	1,578	1,586	1,594	1,602
	WO		22,778	22,897	23,016	23,134	23,253	23,371	23,490	23,609	23,728
	CP										

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Water Plant Accum. Depres. by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980461-WS
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Historic [] or Projected [x]

Florid's Public Service Commission
Sch. No: A-9
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Preparer: F.McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.		(1) DESCRIPTION	(2) 12/31/96	(3) 1/31/97	(4) 2/28/97	(5) 3/31/97	(6) 4/30/97	(7) 5/31/97	(8) 6/30/97	(9) 7/31/97	(10) 8/31/97
	SA										
396		346.6 POWER OPERATED EQUIPMENT	(11,390)	(11,448)	(11,509)	(11,568)	(11,627)	(11,687)	(11,746)	(11,806)	(11,866)
	WO										
	CP	PRIOR 1981	30,153	30,360	30,567	30,775	30,982	31,189	31,396	31,603	31,810
	CP	1981 BACKHOE	14,756	14,851	14,946	15,040	15,134	15,229	15,323	15,418	15,512
	CP	1982 & AFTER	24,390	24,548	24,703	24,859	25,015	25,171	25,328	25,484	25,640
	SA	SEWER ALLOCATION	93,668	94,347	95,025	95,704	96,382	97,061	97,739	98,418	99,096
			(66,409)	(66,874)	(67,338)	(67,803)	(68,268)	(68,732)	(69,197)	(69,662)	(70,127)
397	346.6 WO	COMMUNIC. EQPT	25,604	27,735	29,866	31,996	34,126	36,257	38,387	40,518	42,648
	CP	SCADA	774,259	781,140	788,022	794,903	801,784	808,666	815,547	822,428	829,310
	SA	SEWER ALLOCATION	(387,132)	(390,573)	(394,013)	(397,454)	(400,895)	(404,335)	(407,776)	(411,217)	(414,657)
398	347.6	MISC. EQPT									
	WO	WATER ONLY	245	247	249	251	253	255	257	259	261
	CP	PRIOR 1982	12,144	12,207	12,271	12,334	12,397	12,460	12,524	12,587	12,650
	CP	1983 & AFTER	54,259	54,894	55,129	55,563	55,998	56,433	56,868	57,303	57,738
	SA	SEWER ALLOCATION	(33,205)	(33,454)	(33,703)	(33,952)	(34,201)	(34,450)	(34,699)	(34,948)	(35,198)
399	346.6	OTHER TANGIBLE PROPERTY									
	CP		8,969	9,037	9,106	9,173	9,241	9,309	9,377	9,445	9,513
	SA		(4,486)	(4,520)	(4,554)	(4,588)	(4,622)	(4,656)	(4,690)	(4,724)	(4,758)
		ROUNDING									
		PROP FUTURE USE (105.00)									
		UNCLASSIFIED	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)
		Total	9,536,229	9,682,566	9,829,942	9,977,299	10,124,656	10,286,812	10,406,969	10,536,126	10,647,283

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Water Plant Accum. Depres. by Primary Account
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Company: United Water Florida
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Florida Public Service Commission
Schedule: A-9
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Preparer: F. McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.	(1) DESCRIPTION	(11) 9/30/97	(12) 10/31/97	(13) 11/30/97	(14) 12/31/97	(15) 13-Month Average	(16) Plant is 100% Used & Useful
	INTANGIBLE PLANT	2,596	2,596	2,596	2,596	2,596	2,596
301	301.1 ORGANIZATION						
	CP						
	SA						
302	302.1 FRANCHISE & CONSENTS	1,702	1,702	1,702	1,702	1,702	1,702
	CP						
	SA						
303	MISC.	293	293	293	293	293 **	293
	SOURCE OF SUPPLY PLANT						
310	303.2 LAND & LAND RIGHTS	153,142	155,499	157,856	160,213	146,070	160,213
311	304.2 STRUCTURES & IMPROVEMENTS	90,846	91,342	91,838	92,334	88,358	92,334
312	306.2 COLLECT & IMPOUND RESERVOIR						
313	306.2 LAKE, RIVER, & OTHER INTAKE	278,723	281,842	284,960	288,078	288,388	288,078
314	307.2 WELLS & SPRINGS	7,841	7,856	7,872	7,888	7,794	7,888
315	308.2 INFILTRATION GALLERIES	40,389	40,843	41,497	42,051	38,728	42,051
316	309.2 SUPPLY MAINS	2,995	2,995	2,995	2,995	2,995	2,995
	310.2 88,900	(3,297)	(3,297)	(3,297)	(3,297)	(3,297)	(3,297)
317	317.0 OTHER SOURCE PLANT						
	PUMPING PLANT						
320	303.2 LAND & LAND RIGHTS	435,876	437,763	439,649	441,536	430,216	441,536
321	304.2 STRUCTURES & IMPROVEMENTS						
322	322.0 BOILER PLANT EQUIP	318,373	322,947	327,522	332,096	304,660	332,096
323	311.2 OTHER POWER PROD.EQUIP						
324	311.2 STEAM PUMPING EQUIP	936,358	947,525	958,692	968,159	932,404	968,159
325	311.2 ELECTRIC PUMPING EQUIP						
326	311.2 DIESEL PUMPING EQUIP						

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Water Plant Accum. Deprec. by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] or Projected [x]

Florida Public Service Commission
Schedule: A-9
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Preparer: F. McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.	(1) DESCRIPTION	(11) 9/30/97	(12) 10/31/97	(13) 11/30/97	(14) 12/31/97	(15) 13-Month Average	(16) Plant is 100% Used & Useful
327	311.2 HYDRAULIC PUMPING EQUIP	18,381	18,582	18,743	18,925	17,837	18,925
328	311.2 OTHER PUMPING EQUIP	13,864	14,452	15,051	15,849	12,058	15,849
	WATER TREATMENT PLANT						
330	303.3 LAND & LAND RIGHTS	(33,536)	(31,111)	(28,684)	(26,258)	(40,818) *	(26,258)
331	304.3 STRUCTURES & IMPROVEMENTS	246,231	256,247	264,263	273,279	219,182	273,279
332	320.3 WATER TREATMENT EQUIP						
	TRANS & DIST PLANT						
340	303.4 LAND	9,866	9,955	10,023	10,090	9,686	10,090
341	304.4 STRUCTURES & IMPROVEMENTS	439,452	447,160	454,867	462,574	416,331	462,574
342	330.4 DIST STR/PIPES & RESERV.	4,330,883	4,373,383	4,415,882	4,465,881	4,204,501	4,465,881
343	331.2 TRANS. & DIST. MAINS						
	331.4	24,051	24,266	24,482	24,697	23,408	24,697
344	344.0 FIRE MAINS	1,639,953	1,656,032	1,672,101	1,673,189	1,580,803	1,673,189
345	333.4 SERVICES	385,326	397,541	409,881	386,128	345,755	386,128
346	334.4 METERS	6,416	8,588	6,761	6,833	5,800	6,833
347	334.4 METER INSTALLATION	452,564	456,597	460,611	463,634	440,417	463,634
348	335.4 HYDRANTS	2,896	2,877	3,056	3,136	2,680	3,136
349	339.4 OTHER T&D PLANT						
	GENERAL PLANT						
389	303.5 WO LAND & LAND RIGHTS						
	303.5 CP						
	303.5 SA	5,146	5,249	5,362	5,456	4,836	5,456
	304.5 WO STRUCT & IMPRV	181,845	184,864	188,083	191,302	171,969	191,302
390	CP	(90,823)	(92,432)	(94,042)	(95,651)	(85,994)	(95,651)
	SA OFFICE FURN & EQPT						

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Water Plant Accum. Deprec. by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980461-WS
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Historic [] or Projected [x]

Florida Public Service Commission
Schedule: A-9
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Preparer: F. McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.		(1) DESCRIPTION	(11) 9/30/97	(12) 10/31/97	(13) 11/30/97	(14) 12/31/97	(15) 13-Month Average	(16) Plant is 100% Used & Useful
391	348.5 WO	FURN & EQPT	171,418	181,060	180,662	200,314	142,521	200,314
	CP	FURN & EQPT	191,048	191,899	192,950	193,901	188,195	193,901
	SA	TERM. SYSTEM	63,153	63,837	64,720	66,504	60,802	66,504
		FURN & EQPT	(127,103)	(127,870)	(128,837)	(129,706)	(124,501)	(129,706)
392	341.5 WO	TRANSPORTATION	55,300	55,300	55,300	55,300	55,300	55,300
	CP	WATER ONLY	8,193	8,193	8,193	8,193	8,193	8,193
	CP	1981	4,842	4,842	4,842	4,842	4,842	4,842
	CP	1982						
	CP	1982						
	CP	1983						
	CP	1984						
	CP	1985						
	CP	1986						
	CP	1987						
	CP	1988						
	CP	1989						
392	341.5 SA	1990						
393	342.5	STORES EQUIPMENT	51,396	51,396	51,396	51,396	51,396	51,396
	CP		56,992	56,992	56,992	56,992	56,992	56,992
	SA		(66,523)	(66,523)	(66,523)	(66,523)	(66,523)	(66,523)
394	343.5	TOOLS,SHOP,GARAGE EQUIP	5,332	5,418	5,503	5,589	5,076	5,589
	WO	WATER ONLY	(2,597)	(2,640)	(2,683)	(2,726)	(2,488)	(2,726)
	CP	1981 & PRIOR	22,101	22,680	23,279	23,868	20,333	23,868
	CP	1982 & AFTER	33,025	33,180	33,338	33,491	32,560	33,491
	SA	SEWER ALLOCATION	101,657	102,160	102,662	103,165	100,149	103,165
395	344.5	LABORATORY EQUIPMENT	(67,397)	(67,729)	(68,061)	(68,393)	(66,402)	(68,393)
	WO		1,610	1,618	1,626	1,634	1,566	1,634
	CP		23,648	23,966	24,084	24,202	23,490	24,202

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Water Plant Accum. Depreс. by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] or Projected [x]

Florida Public Service Commission
Schedule: A-9
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Preparer: F. McGuire
Recap Schedules: A-1,A-4

EXPLANATION: Provide month ending balances for month of the test year and the ending balance for the prior year.

A/C NO.		(1) DESCRIPTION	(11) 9/30/97	(12) 10/31/97	(13) 11/30/97	(14) 12/31/97	(18) 13-Month Average	(19) Plant Is 100% Used & Useful
	SA		(11,924)	(11,984)	(12,043)	(12,102)	(11,746)	(12,102)
396		346.6 POWER OPERATED EQUIPMENT	32,018	32,226	32,432	32,639	31,396	32,639
	WO		15,607	15,702	15,796	15,891	15,323	15,891
	CP	PRIOR 1981	25,797	25,953	26,109	26,265	25,326	26,265
	CP	1981 BACKHOE	99,775	100,453	101,132	101,810	97,739	101,810
	CP	1982 & AFTER	(70,591)	(71,064)	(71,521)	(71,965)	(69,187)	(71,965)
	SA	SEWER ALLOCATION						
397	348.6	WO COMMUNIC. EQPT	44,779	46,910	49,040	51,171	38,387	51,171
	CP	SCADA	836,191	843,072	849,953	856,835	815,547	856,835
	SA	SEWER ALLOCATION	(418,096)	(421,539)	(424,979)	(428,420)	(407,776)	(428,420)
398	347.6	MISC. EQPT	263	265	267	269	257	269
	WO	WATER ONLY	12,714	12,777	12,840	12,903	12,524	12,903
	CP	PRIOR 1982	58,172	58,607	59,042	59,477	56,868	59,477
	CP	1983 & AFTER	(35,447)	(35,696)	(35,945)	(36,194)	(34,698)	(36,194)
	SA	SEWER ALLOCATION						
399	348.6	OTHER TANGIBLE PROPERTY	9,561	9,649	9,712	9,784	9,377	9,784
	CP		(4,792)	(4,826)	(4,860)	(4,894)	(4,690)	(4,894)
	SA							
		ROUNDING						
		PROP FUTURE USE (105.00)						
		UNCLASSIFIED	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)
		Total	10,766,439	10,803,798	11,041,153	11,134,008	10,373,331	11,134,008

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Wastewater Plant Accumulated Depreciation
TEST YEAR AVERAGE BALANCE
Company: UNITED WATER FLORIDA
Docket No.: 960451-WS
Schedule year ended: 12/31/96
Historic [x] or Projected []

Florida Public Service Commission
Schedule A-10
Page 1 of 12
Preparer: F. McGuire

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

A/C NUMBER		(1) DESCRIPTION	12/31/94 #1	1/31/95 #2	2/28/95 #3	3/31/95 #4	4/30/95 #5	5/31/95 #6	6/30/95 #7	7/31/95 #8	8/31/95 #9	9/31/95 #10
301	351	ORGANIZATION										
		LA	0									
302	352.2(SO)	FRANCHISE & CONSENTS	824	824	824	824	824	824	824	824	824	824
	SA											
303.5		MISC INTANG PLANT	101,857	102,178	102,899	103,220	103,741	104,262	104,783	105,303	105,824	106,345
		COLLECTION PLANT										
350	353.2	LAND & LAND RIGHTS	0									
351	354.2	STRUCTURES & IMPROVEMENTS	73,715	69,593	70,270	70,948	71,625	72,303	69,231	69,908	70,586	71,263
352	352.0	COLLECTION SEWERS	(10,502)	(10,295)	(10,088)	(9,881)	(9,674)	(9,467)	(9,260)	(9,053)	(8,846)	(8,639)
352	360.2	COLLECTION SEWERS FORCE	321,892	335,444	349,195	362,947	376,699	390,450	404,202	417,954	431,705	445,457
352.2	361.2	COLLECTIONS SEWERS -GRAVITY	6,855,322	6,900,528	6,945,734	6,990,940	7,036,145	7,081,351	7,126,557	7,171,763	7,216,969	7,262,175
352.3	362.2	SPECIAL COLLECTING STRUCT	(4,367)	(4,357)	(4,348)	(4,338)	(4,329)	(4,319)	(4,310)	(4,300)	(4,290)	(4,281)
353	363.2	SVCS TO CUSTOMERS	1,681,050	1,694,317	1,713,905	1,733,494	1,753,082	1,772,670	1,792,258	1,811,846	1,831,434	1,851,023
354	364.2	FLOW MEAS. DEVICES	(5,480)	(89,756)	(89,654)	(89,554)	(89,453)	(89,353)	(89,252)	(89,152)	(89,051)	(88,951)
355	365.2	FLOW MSRNG INSTALLATION	3,102	3,304	3,505	3,707	3,909	4,110	4,311	4,513	4,714	4,916
356		OTHER COLL. FACILITIES	1,365	1,378	1,391	1,404	1,417	1,430	1,443	1,456	1,468	1,481
		PUMPING PLANT										
360	353.3	LAND & LAND RIGHTS	0									
361	354.3	STRUCTURES & IMPROVEMENTS	(198,479)	(194,135)	(189,411)	(184,687)	(179,963)	(175,239)	(170,515)	(165,790)	(161,066)	(156,342)
362	370.3	RECEIVING WELLS	286,346	254,673	258,851	262,628	266,805	270,583	274,560	278,537	282,515	286,492
363	371.3	ELECT. PMP EQPT	1,016,946	1,026,599	1,040,151	1,053,704	1,067,257	1,080,809	1,094,362	1,107,915	1,121,467	1,131,712
364	371.3	DIESEL PMP EQPT	19,681	20,348	23,014	21,281	21,747	22,214	22,681	23,147	23,614	24,080
365	371.3	OTHER PMP EQPT	298,426	289,895	292,420	293,917	295,413	296,909	296,405	299,901	301,397	302,894
		TREATMENT AND DISPOSAL PLANT										
370	353.4	LAND AND LAND RIGHTS	0									
370.1	353.4	OXIDATION LAGOON LAND	0									
370.2	353.4	OTHER LAND & RIGHTS	0									
371	354.4	STRUCTURES & IMPRVMNTS	414,580	317,865	325,238	332,512	338,886	347,368	310,781	315,154	325,527	332,901
372.0	380.4	TRTMNT & DISP EQPT	3,414,916	3,330,790	3,356,988	3,383,187	3,409,385	3,435,584	3,461,783	3,487,981	3,514,180	3,540,379
373	381.4	PLANT SEWERS	(40,213)	(39,978)	(39,743)	(39,508)	(39,274)	(39,039)	(38,804)	(38,569)	(38,334)	(38,100)
374	382.4	OUTFALL SEWER LINES	336,000	342,669	347,339	352,008	356,678	361,347	366,017	370,686	375,356	380,025
375	389.4	OTHER TRTMNT DISPOSAL EQPT	(192,877)	(192,394)	(191,912)	(191,429)	(190,947)	(190,464)	(189,982)	(189,499)	(189,016)	(188,534)
		GENERAL PLANT										
389	363.5 SO	LAND AND RIGHTS	0									
	SA	(SEWER ALLOCATION)										

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Wastewater Plant Accumulated Depreciation
TEST YEAR AVERAGE BALANCE
Company: UNITED WATER FLORIDA
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Florida Public Service Commission
Schedule A-10
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Preparer: F. McGuire

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

A/C NUMBER	(1) DESCRIPTION	12/31/94 #1	1/31/95 #2	2/28/95 #3	3/31/95 #4	4/30/95 #5	5/31/95 #6	6/30/95 #7	7/31/95 #8	8/31/95 #9	9/31/95 #10
360	354.5 STRUCT & IMPR	(9,091)	(8,904)	(8,717)	(8,530)	(8,343)	(8,156)	(7,969)	(7,782)	(7,595)	(7,408)
SA	(SEWER ALLOCATION)	37,712	38,321	40,931	42,540	44,150	45,759	47,369	48,979	50,587	52,197
361	380.5 OFF FURN & EQPT	1,487	1,550	1,612	1,675	1,737	1,800	1,862	1,925	1,987	2,050
SA		101,839	102,427	103,014	103,602	104,189	104,777	105,364	105,952	106,539	107,127
362	391.5 TRANSP. EQPT	13,338	13,468	13,599	13,729	13,859	13,990	14,120	14,250	14,381	14,511
SA		442,805	440,644	438,484	436,323	434,163	432,002	335,083	332,922	330,761	328,601
363	392.5 STORES EQPT	0									
SA		1,080	1,132	1,184	1,235	1,287	1,339	1,391	1,442	1,494	1,546
364	393.5 TOOLS,SHOP&GARAGE EQPT	4,288	4,414	4,541	4,667	4,793	4,919	5,046	5,172	5,298	5,424
SA		47,289	48,368	49,462	50,559	51,656	52,752	53,849	54,946	56,042	57,139
365	394.5 LAB EQPT	25,825	25,781	25,936	26,092	26,248	26,403	26,559	26,715	26,870	27,026
SA		10,678	10,678	10,678	10,678	10,678	10,678	10,678	10,678	10,678	10,678
366	395.5 POWER OP. EQPT	(508)	(614)	(321)	(227)	(133)	(39)	55	148	242	336
SA		56,545	57,273	58,001	58,729	59,457	60,185	56,956	57,685	58,413	59,141
367	396.5 COMMUNICATION EQPT	284,829	268,043	271,456	274,870	278,283	281,697	285,110	288,524	291,937	295,351
SA		304,556	307,997	311,437	314,878	318,319	321,759	325,200	328,641	332,081	335,522
368	397.5 MISC EQPT	1,039	1,153	1,268	1,382	1,496	1,610	1,725	1,839	1,953	2,067
SA		27,067	27,329	27,592	27,854	28,117	28,379	28,642	28,904	29,166	29,429
369	398.5 OTHER TANGIBLE PROP.	0									
SA		3,806	3,828	3,851	3,873	3,896	3,919	3,942	3,964	3,987	4,010
	KPMG	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)
	ROUNDING	3									
	TOTAL	16,543,557	16,366,057	16,520,460	16,673,833	16,827,206	16,980,578	16,967,537	16,140,910	16,294,283	16,444,348

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Wastewater Plant Accumulated Depreciation
TEST YEAR AVERAGE BALANCE
Company: UNITED WATER FLORIDA
Docket No.: 980461-WS
Schedule year ended: 12/31/98
Historic [x] or Projected []

Florida Public Service Commission
Schedule A-10
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Preparer: F. McGuire

Explanation: Provide month-ending balances for each month of test year and prior year.

A/C NUMBER		(1) DESCRIPTION	10/31/95 #11	11/30/95 #12	12/31/95 #13	13-Month Average	Adjustment Plant is 100% Used & Useful
301	351	ORGANIZATION	824	824	824	824	
		SA	106,896	107,387	107,906	104,783	
302	352.2(SC)	FRANCHISE & CONSENTS					
		SA					
303.5		MISC INTANG PLANT					
		COLLECTION PLANT					
350	353.2	LAND & LAND RIGHTS	71,941	72,618	73,296	71,331	
351	354.2	STRUCTURES & IMPROVEMENTS	(9,432)	(8,225)	(8,018)	(9,260)	
352	352.0	COLLECTION SEWERS	459,209	472,900	486,712	404,202	
352	360.2	COLLECTION SEWERS FORCE	7,307,380	7,362,586	7,397,792	7,126,557	
352.2	361.2	COLLECTIONS SEWERS -GRAVITY	(4,271)	(4,262)	(4,252)	(4,310)	
352.3	362.2	SPECIAL COLLECTING STRUCT	1,870,811	1,890,199	1,909,787	1,792,744	
353	363.2	SVCS TO CUSTOMERS	(86,850)	(86,750)	(86,649)	(82,782)	
354	364.2	FLOW MEAS. DEVICES	5,117	5,319	5,520	4,311	
355	365.2	FLOW MSRNG INSTALLATION	1,494	1,507	1,520	1,443	
356		OTHER COLL. FACILITIES					
		PUMPING PLANT					
360	353.3	LAND & LAND RIGHTS	(151,618)	(146,894)	(142,170)	(170,485)	
361	354.3	STRUCTURES & IMPROVEMENTS	290,469	294,447	298,424	275,764	
362	370.3	RECEIVING WELLS	1,145,265	1,158,817	1,172,370	1,093,644	
363	371.3	ELECT. PMP EQPT	24,547	25,013	25,480	22,681	
364	371.3	DIESEL PMP EQPT	304,390	306,886	307,382	298,326	
365	371.3	OTHER PMP EQPT					
		TREATMENT AND DISPOSAL PLANT					
370	353.4	LAND AND LAND RIGHTS	340,274	347,647	355,020	338,072	
370.1	353.4	OXIDATION LAGOON LAND	3,566,577	3,592,775	3,624,007	3,470,656	
370.2	353.4	OTHER LAND & RIGHTS	(37,868)	(37,630)	(37,396)	(36,804)	
371	354.4	STRUCTURES & IMPRVMNTS	364,894	369,364	394,033	366,017	
372.0	380.4	TRTMNT & DISP EQPT	(188,051)	(187,569)	(187,086)	(188,982)	
373	381.4	PLANT SEWERS					
374	382.4	OUTFALL SEWER LINES					
375	389.4	OTHER TRTMNT DISPOSAL EQPT					
		GENERAL PLANT					
389	353.5 SO	LAND AND RIGHTS					
	SA	(SEWER ALLOCATION)					

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Wastewater Plant Accumulated Depreciation
TEST YEAR AVERAGE BALANCE
Company: UNITED WATER FLORIDA
Docket No.: 960451-WS
Schedule year ended: 12/31/96
Historic [x] or Projected []

Florida Public Service Commission
Schedule A-10
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Preparer: F. McGuire

Explanation: Provide month-ending balances for each month of test year and prior year.

A/C NUMBER	(1) DESCRIPTION	10/31/96 #11	11/30/96 #12	12/31/96 #13	13-Month Average	Adjustment Plant is 100% Used & Useful
390	354.5 STRUCT & IMPR	(7,221)	(7,034)	(6,847)	(7,009)	
	SA (SEWER ALLOCATION)	53,806	55,416	57,025	47,369	
391	390.5 OFF FURN & EQPT	2,112	2,175	2,237	1,862	
	SA	107,714	108,302	108,889	105,364	
392	391.5 TRANSP. EQPT	14,841	14,772	14,902	14,120	
	SA	328,440	324,280	322,119	376,817	
393	392.5 STORES EQPT					
	SA	1,598	1,649	1,701	1,391	
394	393.5 TOOLS,SHOPS&GARAGE EQPT	5,561	5,677	5,803	5,046	
	SA	58,236	59,332	60,429	53,849	
395	394.5 LAB EQPT	27,182	27,337	27,493	28,559	
	SA	10,678	10,678	10,678	10,678	
396	395.5 POWER OP. EQPT	430	523	617	56	
	SA	58,869	60,597	61,325	56,783	
397	396.5 COMMUNICATION EQPT	298,784	302,178	305,591	285,110	
	SA	338,983	342,403	345,844	325,200	
398	397.5 MISC EQPT	2,182	2,296	2,410	1,725	
	SA	29,691	29,954	30,216	28,842	
399	398.5 OTHER TANGIBLE PROP.					
	SA					
	KPMG	4,033	4,055	4,078	3,942	
	ROUNDING	(137,516)	(137,516)	(137,516)	(137,516)	
				83	43	
	TOTAL	16,597,729	16,751,093	16,909,582	16,079,618	

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Sewer Plant Accum Depr. by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/97
Historic [] Projected [x]

Florida Public Service Commission
Schedule A-10
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Preparer: F. McGuire
Recap Schedules A-2, A-4

Explanation: Monthly balances and 13 month average of Accum. Depreciation for the test year by account.

No.	A/C	(1) DESCRIPTION	(2) 12/31/96	(3) 1/31/96	(4) 2/28/96	(5) 3/31/96	(6) 4/30/96	(7) 5/31/96	(8) 6/30/96	(9) 7/31/96	8/31/96	9/30/96
	301	351 ORGANIZATION										
		Sewer Allocation (SA)										
	302	352.2(SO) FRANCHISE & CONSENTS	824	824	824	824	824	824	824	824	824	824
303.5		SA MISC INTANG PLANT	107,906	107,906	107,906	107,906	107,906	107,906	107,906	107,906	107,906	107,906
		COLLECTION PLANT										
350		353.2 LAND & LAND RIGHTS	73,296	74,129	74,961	75,794	76,626	77,459	78,292	79,124	79,957	80,790
351		354.2 STRUCTURES & IMPROVEMENT	(8,018)	(7,742)	(7,466)	(7,191)	(6,915)	(6,639)	(6,363)	(6,087)	(5,812)	(5,536)
352		352.0 COLLECTION SEWERS	466,712	507,438	528,164	548,890	569,616	590,342	611,068	631,794	652,520	673,246
	352	360.2 COLLECTION SEWERS FORCE	7,397,792	7,452,797	7,507,801	7,562,806	7,617,810	7,672,815	7,727,820	7,782,824	7,837,829	7,892,833
352.2		361.2 COLLECTIONS SEWERS -GRAVI	(4,252)	(1,871)	909	3,490	6,071	8,651	11,232	13,813	16,394	18,974
352.3		362.2 SPECIAL COLLECTING STRUCT	1,909,787	1,928,999	1,948,210	1,967,422	1,986,633	2,005,845	2,025,057	2,044,268	2,063,480	2,082,691
353		363.2 SVCS TO CUSTOMERS	(86,649)	(88,419)	(88,188)	(87,958)	(87,727)	(87,497)	(87,267)	(87,036)	(86,806)	(86,575)
354		364.2 FLOW MEAS. DEVICES	5,520	5,697	5,873	6,050	6,227	6,403	6,580	6,756	6,933	7,110
355		365.2 FLOW MSRNG INSTALLATION	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520
356		OTHER COLL. FACILITIES										
		PUMPING PLANT										
360		353.3 LAND & LAND RIGHTS	(142,170)	(138,025)	(129,879)	(123,734)	(117,588)	(111,443)	(105,298)	(98,152)	(93,007)	(86,861)
361		354.3 STRUCTURES & IMPROVEMENT	298,424	305,470	312,517	319,563	326,610	333,656	340,703	347,749	354,796	361,842
362		370.3 RECEIVING WELLS	1,172,370	1,198,439	1,224,509	1,250,578	1,276,648	1,302,717	1,328,786	1,354,856	1,380,925	1,406,995
363		371.3 ELECT. PMP EQPT	25,480	26,026	26,572	27,118	27,665	28,211	28,757	29,303	29,849	30,395
364		371.3 DIESEL PMP EQPT	307,382	309,133	310,885	312,636	314,387	316,138	317,890	319,641	321,392	323,143
365		371.3 OTHER PMP EQPT										
		TREATMENT AND DISPOSAL PLANT										
370		353.4 LAND AND LAND RIGHTS	355,020	371,273	387,527	403,780	420,033	182,786	179,040	195,293	211,546	227,800
370.1		353.4 OXIDATION LAGOON LAND	3,624,024	3,700,128	3,776,232	3,852,336	3,928,439	4,004,543	4,080,647	4,156,750	4,232,854	4,308,958
370.2		353.4 OTHER LAND & RIGHTS	(37,396)	(37,222)	(37,049)	(36,877)	(36,704)	(36,531)	(36,358)	(36,186)	(36,013)	(35,840)
371		354.4 STRUCTURES & IMPRVMNTS	384,033	400,166	408,300	412,433	416,566	424,700	430,833	435,966	443,100	448,233
	372.0	380.4 TRTMNT & DISP EQPT	(167,066)	(166,012)	(164,936)	(163,864)	(162,790)	(161,716)	(160,642)	(159,568)	(158,494)	(157,420)
373		381.4 PLANT SEWERS										
374		382.4 OUTFALL SEWER LINES										
375		389.4 OTHER TRTMNT DISPOSAL EQP										
		GENERAL PLANT										

F:\CASES\JAX\A9f960WR.WK1
Sewer Plant Accum Depr. by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/97
Historic [] Projected [x]

Florida Public Service Commission
Schedule A-10
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Preparer: F. McGuire
Recap Schedules A-2, A-4

Explanation: Monthly balances and 13 month average of Accum. Depreciation for the test year by account.

No.	A/C	(1) DESCRIPTION	(2) 12/31/96	(3) 1/31/96	(4) 2/28/96	(5) 3/31/96	(6) 4/30/96	(7) 5/31/96	(8) 6/30/96	(9) 7/31/96	8/31/96	9/30/96
	301	351 ORGANIZATION										
		Sewer Allocation (SA)										
389		353.5 SO LAND AND RIGHTS										
		SA (SEWER ALLOCATION)										
390		354.5 STRUCT & IMPR	(6,847)	(2,711)	1,425	5,561	9,697	13,833	17,969	22,105	26,241	30,377
		SA (SEWER ALLOCATION)	57,025	58,634	60,244	61,853	63,463	60,372	57,281	54,191	51,100	48,010
391		360.5 OFF FURN & EQPT	2,237	4,613	6,989	9,365	11,741	14,117	16,493	18,869	21,245	23,621
		SA	108,889	109,214	109,539	109,864	110,189	110,514	110,839	111,165	111,490	111,815
392		391.5 TRANSP. EQPT	14,902	14,902	14,902	14,902	14,902	14,902	14,902	14,902	14,902	14,902
		SA	322,611	254,067	219,417	194,847	131,847	68,497	68,497	68,497	68,497	68,497
393		392.5 STORES EQPT										
		SA	1,791	1,744	1,796	1,829	1,872	1,914	1,957	2,000	2,043	2,086
394		393.5 TOOLS,SHOPS&GARAGE EQPT	5,803	5,882	5,961	6,040	6,118	6,197	6,276	6,356	6,434	6,513
		SA	60,429	60,761	61,093	61,424	61,756	62,088	62,420	62,752	63,083	63,415
395		394.5 LAB EQPT	27,493	28,090	28,687	29,283	29,880	30,477	31,074	31,670	32,267	32,864
		SA	10,678	10,737	10,797	10,856	10,915	10,975	11,034	11,093	11,153	11,212
396		396.5 POWER OP. EQPT	617	695	773	851	929	1,007	1,085	1,163	1,242	1,320
		SA	60,833	61,296	61,762	62,227	62,692	63,158	63,621	64,088	64,551	65,015
397		396.5 COMMUNICATION EQPT	305,891	309,005	312,418	315,832	319,245	322,659	326,072	329,486	332,899	336,313
		SA	345,844	353,281	360,717	368,154	375,590	383,027	390,463	397,900	405,336	412,773
398		397.5 MISC EQPT	2,410	2,537	2,665	2,792	2,919	3,046	3,174	3,301	3,428	3,555
		SA	30,216	34,760	39,304	43,848	48,392	52,936	57,480	62,024	66,568	71,112
399		398.5 OTHER TANGIBLE PROP.										
		SA	4,078	4,112	4,146	4,180	4,214	4,248	4,282	4,316	4,350	4,384
		KPMG	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)
		ROUNDING	1									
		Total	16,909,617	17,106,980	17,336,296	17,579,717	17,782,706	17,707,143	17,988,431	18,229,719	18,491,008	18,752,296

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Sewer Plant Accum Depr. by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] Projected [x]

Florida Public Service Commission
Schedule A-10
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Preparer: F. McGuire
Recap Schedules A-2, A-4

Explanation: Monthly balances and 13-Month average of Accum. Depreciation for the test period by account.

No.	A/C	(1) DESCRIPTION	10/31/96	11/30/96	12/31/96	13-Month Average	Plant is 100% Used & Useful
	301	ORGANIZATION					
		Sewer Allocation (SA)	824	824	824	824	824
	302	FRANCHISE & CONSENTS					0
303.5		SA MISC INTANG PLANT	107,908	107,908	107,908	107,908	107,908
350		COLLECTION PLANT					0
351		353.2 LAND & LAND RIGHTS					0
352		354.2 STRUCTURES & IMPROVEMENT					0
	352	352.0 COLLECTION SEWERS	81,622	82,455	83,287	79,292	83,287
352.2		360.2 COLLECTION SEWERS FORCE	(5,280)	(4,984)	(4,706)	(6,363)	(4,706)
352.3		361.2 COLLECTIONS SEWERS -GRAVI	693,872	714,696	736,424	611,068	736,424
353		362.2 SPECIAL COLLECTING STRUCT	7,947,838	8,002,842	8,057,847	7,727,820	8,020,247
354		363.2 SVCS TO CUSTOMERS	21,565	24,136	26,716	11,232	26,716
355		364.2 FLOW MEAS. DEVICES	2,101,903	2,121,115	2,113,826	2,023,018	2,113,826
358		365.2 FLOW MSRNG INSTALLATION	(86,345)	(86,115)	(86,884)	(87,267)	(86,884)
		OTHER COLL. FACILITIES	7,286	7,463	7,640	6,560	7,640
			1,520	1,520	1,520	1,520	1,520
360		PUMPING PLANT					0
361		353.3 LAND & LAND RIGHTS					0
362		354.3 STRUCTURES & IMPROVEMENT					0
363		370.3 RECEIVING WELLS	(80,716)	(74,571)	(68,425)	(106,299)	(68,425)
364		371.3 ELECT. PMP EQPT	368,689	375,936	382,982	340,793	382,982
365		371.3 DIESEL PMP EQPT	1,433,064	1,459,133	1,485,203	1,328,798	1,485,203
		371.3 OTHER PMP EQPT	30,941	31,487	32,034	28,757	32,034
			324,895	326,646	328,397	317,890	328,397
370		TREATMENT AND DISPOSAL PLANT					0
370.1		353.4 LAND AND LAND RIGHTS					0
370.2		353.4 OXIDATION LAGOON LAND					0
371		353.4 OTHER LAND & RIGHTS					0
	372.0	354.4 STRUCTURES & IMPRVMNTS					0
373		380.4 TRTMNT & DISP EQPT	244,053	260,306	158,159	275,124	158,159
374		381.4 PLANT SEWERS	4,385,062	4,481,166	3,486,369	3,999,808	3,486,369
375		382.4 OUTFALL SEWER LINES	(36,667)	(36,495)	(77,122)	(38,574)	(77,122)
		389.4 OTHER TRTMNT DISPOSAL EQP	456,367	461,500	422,633	427,372	422,633
			(176,347)	(175,273)	(174,199)	(180,842)	(174,199)
		GENERAL PLANT					0
							0

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Sewer Plant Accum Depr. by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] Projected [x]

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Preparer: F. McGuire
Recap Schedules A-2, A-4

Explanation: Monthly balances and 13-Month average of Accum. Depreciation for the test period by account.

No.	A/C	(1) DESCRIPTION	10/31/96	11/30/96	12/31/96	13-Month Average	Plant is 100% Used & Useful
	301	361 ORGANIZATION					0
389		Sewer Allocation (SA)					
	353.5 SO	LAND AND RIGHTS					
390	SA	(SEWER ALLOCATION)					
	354.5	STRUCT & IMPR	34,513	36,649	40,385	17,784	0
391	SA	(SEWER ALLOCATION)	41,819	41,829	36,738	53,668	40,385
	390.5	OFF FURN & EQPT	25,997	28,373	30,749	16,493	78,338
392	SA		112,140	112,465	112,790	110,839	30,749
	391.5	TRANSP. EQPT	14,902	14,902	14,902	14,902	112,790
393	SA		68,497	68,497	68,497	128,520	14,902
	392.5	STORES EQPT	2,129	2,171	2,213	1,867	68,497
394	SA		6,582	6,670	6,749	6,276	0
	393.5	TOOLS,SHOPS&GARAGE EQPT	63,747	64,079	64,411	62,420	2,213
395	SA		33,481	34,058	27,154	30,497	6,749
	394.5	LAB EQPT	11,272	11,331	11,390	11,034	64,411
396	SA		1,388	1,478	1,564	1,085	27,154
	395.5	POWER OP. EQPT	65,460	65,945	66,409	63,621	11,390
397	SA		338,728	343,149	346,553	326,072	1,564
	396.5	COMMUNICATION EQPT	420,209	427,646	435,082	390,463	66,409
398	SA		3,683	3,810	3,937	3,174	346,553
	397.5	MISC EQPT	75,656	80,200	84,744	67,460	435,082
399	SA						3,937
	398.5	OTHER TANGIBLE PROP.					84,744
		KPSIG	4,418	4,452	4,486	4,282	0
		ROUNDING	(137,516)	(137,516)	(137,516)	(137,516)	4,486
							(137,516)
		Total	18,013,584	19,274,572	18,243,660	18,030,606	1
							18,243,661

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Wastewater Accum. Depr. by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] Projected [x]

Explanation: Monthly balances and 13 month average of Accum. Depreciation by account for the test year.

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Preparer: F. McGuire
Recap Schedules A-2, A-4

		(1) DESCRIPTION	(2) 12/31/96	(3) 1/31/97	(4) 2/28/97	(5) 3/31/97	(6) 4/30/97	(7) 5/31/97	(8) 6/30/97	(9) 7/31/97	(10) 8/31/97	(11) 9/31/97
302	362.2(SO)	FRANCHISE & CONSENTS	824	824	824	824	824	824	824	824	824	824
303.6	SA	MISC INTANG PLANT	107,908	107,908	107,908	107,908	107,908	107,908	107,908	107,908	107,908	107,908
		COLLECTION PLANT										
360	363.2	LAND & LAND RIGHTS										
361	364.2	STRUCTURES & IMPROVEME	83,287	84,120	84,952	85,785	86,617	87,450	88,283	89,116	89,948	90,781
352	362.0	COLLECTION SEWERS	(4,706)	(4,432)	(4,156)	(3,881)	(3,606)	(3,329)	(3,053)	(2,777)	(2,502)	(2,226)
362.2	360.2	COLLECTION SEWERS FORC	736,424	761,797	768,170	814,543	840,917	867,290	893,663	920,036	946,409	972,782
362.3	361.2	COLLECTIONS SEWERS -GR	8,057,847	8,115,676	8,173,504	8,227,533	8,281,561	8,335,590	8,389,619	8,443,647	8,497,676	8,551,706
353	362.2	SPECIAL COLLECTING STRU	26,716	29,297	31,877	34,458	37,039	39,619	42,200	44,781	47,362	49,942
354	363.2	SVCS TO CUSTOMERS	2,113,626	2,134,997	2,156,167	2,177,338	2,198,509	2,219,680	*2,240,850	2,262,021	2,283,192	2,304,363
355	365.2	FLOW MEAS. DEVICES	(86,884)	(86,654)	(86,423)	(86,193)	(85,962)	(85,732)	(85,502)	(85,271)	(85,041)	(83,810)
356		FLOW MSRING INSTALLATION	7,640	7,817	7,993	8,170	8,347	8,523	8,700	8,876	9,053	9,230
		OTHER COLL. FACILITIES	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520
		PUMPING PLANT										
360	353.3	LAND & LAND RIGHTS										
361	354.3	STRUCTURES & IMPROVEME	(68,425)	(61,854)	(55,482)	(49,011)	(42,539)	(36,068)	(29,596)	(23,125)	(16,654)	(10,182)
362	370.3	RECEIVING WELLS	382,982	390,535	398,088	406,542	414,395	422,248	430,101	437,954	445,807	453,661
363	371.3	ELECT. PMP EQPT	1,486,203	1,515,961	1,546,720	1,577,478	1,608,236	1,638,995	1,669,753	1,700,511	1,731,270	1,762,028
364	371.3	DIESEL PMP EQPT	32,034	32,680	33,126	33,572	34,219	34,765	35,311	35,857	36,403	36,949
365	371.3	OTHER PMP EQPT	328,397	330,148	331,900	333,651	335,402	337,153	338,905	340,656	342,407	344,158
		TREATMENT AND DISPOSAL PLANT										
370	353.4	LAND AND LAND RIGHTS										
370.1	353.4	OXIDATION LAGOON LAND										
370.2	353.4	OTHER LAND & RIGHTS										
371	354.4	STRUCTURES & IMPRVMNTS	158,159	179,313	200,466	221,622	242,776	263,931	285,085	306,239	327,394	348,548
372.0	380.4	TRTMNT & DISP EQPT	3,486,369	3,579,371	3,672,372	3,765,374	3,858,375	3,951,377	4,044,379	4,137,380	4,230,881	4,317,483
373	381.4	PLANT SEWERS	(77,122)	(76,949)	(76,776)	(76,604)	(76,431)	(76,258)	(76,086)	(75,913)	(75,740)	(75,567)
374	382.4	OUTFALL SEWER LINES	422,633	428,766	434,900	441,033	447,166	453,300	459,433	465,566	471,700	477,833
375	380.4	OTHER TRTMNT DISPOSAL E	(174,199)	(173,125)	(172,051)	(170,977)	(169,903)	(168,829)	(167,755)	(166,681)	(165,607)	(164,533)
		GENERAL PLANT										
389	363.5 SO	LAND AND RIGHTS										
	SA	(SEWER ALLOCATION)										

F:\CASES\JAX\A4R97WR.WK1
Wastewater Accum. Depr. by Primary Account
Test Year Average Balance
Company: United Water Fla/da
Docket No.: 960451-WS
Test Year Ended: 12/31/97
Historic [] Projected [x]

Explanation: Monthly balances and 13 month average of Accum. Depreciation by account for the test year.

Florida Public Service Commission
Schedule A-10
Page 10 of 12
Preparer: F. McGuire
Recap Schedules A-2, A-4

		(1) DESCRIPTION	(2) 12/31/96	(3) 1/31/97	(4) 2/28/97	(5) 3/31/97	(6) 4/30/97	(7) 5/31/97	(8) 6/30/97	(9) 7/31/97	(10) 8/31/97	(11) 9/31/97
390		354.5 STRUCT & IMPR	40,388	47,245	54,106	60,964	67,824	74,684	81,544	88,403	95,263	102,123
	SA	(SEWER ALLOCATION)	36,736	40,347	41,957	43,566	45,176	46,785	48,394	50,004	51,613	53,223
391		380.5 OFF FURN & EQPT	30,748	37,104	43,459	49,814	56,169	62,524	68,879	75,234	81,589	87,944
	SA			325	650	975	1,300	1,625	1,950	2,276	2,601	2,926
392		391.5 TRANSP. EQPT	14,902	14,902	14,902	14,902	14,902	14,902	14,902	14,902	14,902	14,902
	SA		112,790	112,790	112,790	112,790	112,790	112,790	112,790	112,790	112,790	112,790
393		382.5 STORES EQPT	66,497	66,497	66,497	66,497	66,497	66,497	66,497	66,497	66,497	66,497
	SA		2,213	2,256	2,298	2,341	2,384	2,426	2,469	2,512	2,555	2,597
394		393.5 TOOLS,SHOP&GARAGE EQPT	6,749	6,828	6,907	6,986	7,064	7,143	7,222	7,301	7,380	7,459
	SA		64,411	64,743	65,075	65,406	65,738	66,070	66,402	66,734	67,066	67,397
395		394.1 LAB EQPT	27,154	27,751	28,348	28,944	29,541	30,138	30,736	31,331	31,928	32,525
	SA		11,390	11,449	11,509	11,568	11,627	11,687	11,748	11,808	11,868	11,924
396		396.5 POWER OP. EQPT	1,564	1,632	1,710	1,788	1,868	1,944	2,022	2,100	2,179	2,257
	SA		66,409	66,874	67,338	67,803	68,268	68,732	69,197	69,662	70,127	70,591
397		396.6 COMMUNICATION EQPT	346,553	349,987	353,380	356,794	360,207	363,621	367,034	370,448	373,861	377,276
	SA		436,062	442,519	448,856	457,392	464,828	472,265	479,701	487,138	494,574	502,011
398		397.5 MISC EQPT	3,937	5,149	6,361	7,574	8,786	9,998	11,210	12,423	13,635	14,847
	SA		84,744	89,268	93,832	98,376	102,920	107,464	112,008	116,552	121,096	125,640
399		398.5 OTHER TANGIBLE PROP.										
	KPMG		4,488	4,520	4,554	4,588	4,622	4,656	4,690	4,724	4,758	4,792
		ROUNDING	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)
		Total	2	2	2	2	2	2	2	2	2	2
			18,343,680	18,555,497	18,867,313	19,176,340	19,483,387	19,791,389	20,099,420	20,407,446	20,716,773	21,017,899

F:\CASES\JAX\A6R97SWR.WK1
Wastewater Accum. Depr. by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] Projected [x]

Explanation: Monthly balances and 13 month average of Accum. Depreciation by account for the test year.

Florida Public Service Commission
Schedule A-10
Page 11 of 12
Preparer: F. McGuire
Recap Schedules A-2, A-4

		(1) DESCRIPTION	(12) 10/31/97	(13) 11/30/97	(14) 12/31/97	(2) 13-Month Average Plant is 100% Used & Useful	(3) Test Year Adjustments	(4) Adjusted Test Year
302	352.2(SO)	FRANCHISE & CONSENTS	824	824	824	824		
303.5	SA	MISC INTANG PLANT	107,908	107,908	107,908	107,908		
		COLLECTION PLANT						
360	353.2	LAND & LAND RIGHTS						
361	354.2	STRUCTURES & IMPROVEME	91,613	92,446	93,278	88,283		
352	352.0	COLLECTION SEWERS	(1,950)	(1,674)	(1,398)	(3,053)		
362	360.2	COLLECTION SEWERS FORC	999,156	1,025,529	1,051,902	893,663		
352.2	361.2	COLLECTIONS SEWERS -GR	8,605,733	8,659,762	8,713,790	8,386,742		
352.3	362.2	SPECIAL COLLECTING STRU	52,523	56,104	57,684	42,200		
353	363.2	SVCS TO CUSTOMERS	2,326,533	2,348,704	2,341,375	2,236,812		
354	364.2	FLOW MEAS. DEVICES	(83,580)	(83,350)	(83,119)	(84,502)		
355	366.2	FLOW MSRNG INSTALLATION	9,406	9,583	9,760	6,700		
356		OTHER COLL. FACILITIES	1,520	1,520	1,520	1,520		
		PUMPING PLANT						
360	353.3	LAND & LAND RIGHTS						
361	354.3	STRUCTURES & IMPROVEME	(3,711)	2,761	9,232	(29,596)		
362	370.3	RECEIVING WELLS	461,514	469,367	477,220	430,101		
363	371.3	ELECT. PMP EQPT	1,792,786	1,823,546	1,854,303	1,668,753		
364	371.3	DIESEL PMP EQPT	37,496	38,041	38,588	35,311		
365	371.3	OTHER PMP EQPT	345,910	347,661	349,412	336,906		
		TREATMENT AND DISPOSAL						
370	353.4	LAND AND LAND RIGHTS						
370.1	353.4	OXIDATION LAGOON LAND						
370.2	353.4	OTHER LAND & RIGHTS						
371	354.4	STRUCTURES & IMPRVMNTS	389,702	390,857	412,011	285,085		
372.0	380.4	TRTMNT & DISP EQPT	4,410,485	4,503,486	4,596,488	4,042,201		
373	381.4	PLANT SEWERS	(75,394)	(75,222)	(75,049)	(76,085)		
374	382.4	OUTFALL SEWER LINES	483,967	490,100	496,233	459,433		
375	389.4	OTHER TRTMNT DISPOSAL E	(163,460)	(162,386)	(161,312)	(167,756)		
		GENERAL PLANT						
389	353.5 SO	LAND AND RIGHTS						
	SA	(SEWER ALLOCATION)						

F:\CASES\JAX\A98I97SWR.WK1
Wastewater Accum. Depr. by Primary Account
Test Year Average Balance
Company: United Water Florida
Docket No.: 980451-WS
Test Year Ended: 12/31/97
Historic [] Projected [x]

Florida Public Service Commission
Schedule A-10
Page 12 of 17
Preparer: F. McGuire
Recap Schedules A-2, A-4

Explanation: Monthly balances and 13 month average of Accum. Depreciation by account for the test year.

		(1) DESCRIPTION	(12) 10/31/97	(13) 11/30/97	(14) 12/31/97	(2) 13-Month Average	(3) Test Year Adjustments	(4) Adjusted Test Year
						Plant is 100% Used & Useful		
390		354.5 STRUCT & IMPR	106,993	116,842	122,702	91,544		
	SA	(SEWER ALLOCATION)	64,832	66,442	68,051	48,384		
391		390.5 OFF FURN & EQPT	94,299	100,654	107,009	66,879		
	SA		3,251	3,576	3,901	1,960		
392		391.5 TRANSP. EQPT	14,902	14,902	14,902	14,902		
	SA		112,790	112,790	112,790	112,790		
393		392.5 STORES EQPT	66,497	66,497	66,497	66,497		
	SA		2,840	2,883	2,725	2,469		
394		393.5 TOOLS,SHOP&GARAGE EQPT	7,536	7,616	7,695	7,222		
	SA		67,729	66,061	68,393	66,402		
395		394.1 LAB EQPT	33,122	33,719	34,315	30,735		
	SA		11,984	12,043	12,102	11,746		
396		396.5 POWER OP. EQPT	2,335	2,413	2,491	2,022		
	SA		71,066	71,521	71,985	69,197		
397		396.5 COMMUNICATION EQPT	380,666	384,102	387,518	367,934		
	SA		509,447	516,884	524,320	479,701		
398		397.5 MISC EQPT	16,059	17,272	18,484	11,210		
	SA		130,184	134,728	139,272	112,008		
399		398.5 OTHER TANGIBLE PROP.	4,826	4,860	4,894	4,690		
	SA		(137,516)	(137,516)	(137,516)	(137,516)		
	KPMG	ROUNDING	2	2	2	2		
		Total	21,326,626	21,633,653	21,916,180	20,094,327		

CD-3

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

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/95

Schedule: A-11
Page: 1 of 2
Preparer: David deNagy

Explanation: Provide the annual balance of contributions in aid of construction , 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 Commssion; 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.	Description	Year-end Balance Water	Wastewater
1	12/31/80 Balance	3,264,740	5,894,593
2	1981 Additions	486,796	789,085
3	1981 Retirements	(9,069)	(172,940)
4	1981 Adjustments	(623,594)	(1,583,557)
5			
6	12/31/81 Balance	3,118,873	4,927,181
7	1982 Additions	723,452	678,539
8	1982 Retirements	(2,744)	(2,705)
9	1982 Adjustments	(81,407)	(170,453)
10			
11	12/31/82 Balance	3,758,174	5,432,562
12	1983 Additions	1,253,533	1,610,434
13	1983 Retirements	(253,074)	(6,881)
14	1983 Adjustments	(113,666)	(217,488)
15			
16	12/31/83 Balance	4,644,967	6,818,627
17	1984 Additions	2,139,321	2,529,368
18	1984 Retirements	(189,765)	(169,712)
19	1984 Adjustments	(128,469)	(239,009)
20			
21	12/31/84 Balance	6,466,054	8,939,274
22	1985 Additions	1,391,857	1,762,564
23	1985 Retirements	(8,749)	71,822
24	1985 Adjustments	(158,360)	(289,812)
25			
26	12/31/85 Balance	7,690,802	10,483,848
27	1986 Additions	2,000,647	3,047,134
28	1986 Retirements	(119,136)	(68,804)
29	1986 Adjustments	1,078,746	2,527,069
30			
31	12/31/86 Balance	10,651,059	15,989,247
32	1987 Additions	748,415	1,306,183
33	1987 Retirements	(229,863)	148,140
34	1987 Adjustments	0	0
35			
36	12/31/87 Balance	11,169,611	17,443,569
37	1988 Additions	931,244	1,170,152
38	1988 Retirements	(53,489)	(35,418)
39	1988 Adjustments	359,530	(359,530)

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

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/95

Schedule: A-11
Page: 2 of 2
Preparer: David deNagy

Explanation: Provide the annual balance of contributions in aid of construction , 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 Commssion; 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.	Description	Year-end Balance Water	Wastewater
40			
41	12/31/88 Balance	12,406,896	18,218,773
42	1989 Additions	1,354,813	1,952,482
43	1989 Retirements	0	0
44	1989 Adjustments	0	0
45			
46	12/31/89 Balance	13,761,709	20,171,255
47	1990 Additions	872,399	1,094,770
48	1990 Retirements	0	0
49	1990 Adjustments	497,497	881,099
50			
51	12/31/90 Balance	15,131,605	22,147,124
52	1991 Additions	619,425	2,996,409
53	1991 Retirements	0	0
54	1991 Adjustments	0	0
55			
56	12/31/91 Balance	15,751,030	25,143,533
57	1992 Additions	513,694	886,506
58	1992 Retirements	0	0
59	1992 Adjustments	269,845	640,310
60			
61	12/31/92 Balance	16,534,569	26,670,349
62	1993 Additions	320,733	602,670
63	1993 Retirements	0	0
64	1993 Adjustments	3,382,318	2,750,486
65			
66	12/31/93 Balance	20,237,620	30,023,505
67	1994 Additions	729,397	921,201
68	1994 Retirements	0	0
69	1994 Adjustments	0	0
70			
71	12/31/94 Balance	20,967,017	30,944,706
72	1995 Additions	876,493	1,507,423
73	1995 Retirements	0	0
74	1995 Adjustments	0	0
75			
76	12/31/95 Balance	21,843,510	32,452,129
77			
78			

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Schedule of Contributions in
Aid of Construction By Classification
Test Year Average Balance

Company: United Water Florida Inc.
Docket No. 950451-WU
Schedule Year Ended: 12/31/95
Historic [x] or Projected[]

Florida Public Service Commission

Schedule A-12
Page 1 of 6
Preparer: F. McGuire

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) 12/31/94	(3) 1/31/95 #1	(4) 2/28/95 #2	(5) 3/31/95 #3	(6) 4/30/95 #4	(7) 5/31/95 #5	(8) 6/30/95 #6	(9) 7/31/95 #7
	Note: The Company does not maintain Accumulated CIAC by classifications shown below. These classified amounts are based on a 5-year average (1991 - 1995)								
1	Plant Capacity Fees	2,948,930	2,951,685	2,952,102	2,955,671	2,964,575	3,006,853	3,012,949	3,004,163
2	Line/Main Extension Fees	1,439,313	1,440,658	1,440,861	1,442,603	1,446,949	1,467,584	1,470,560	1,466,271
3	Meter Installation Fees	2,282,058	2,284,188	2,284,511	2,287,273	2,294,164	2,326,881	2,331,598	2,324,799
4	Contributed Lines	12,497,641	12,509,317	12,511,084	12,526,212	12,563,948	12,743,123	12,768,958	12,731,723
5	Other	1,799,077	1,800,757	1,801,012	1,803,189	1,806,622	1,834,414	1,838,133	1,832,773
6	Total	20,967,017	20,986,604	20,989,569	21,014,949	21,076,258	21,378,856	21,422,198	21,359,730
	SEWER								
7	Plant Capacity Fees	6,295,260	6,301,141	6,302,031	6,309,851	6,328,659	6,418,913	6,431,928	6,455,708
8	Line/Main Extension Fees	1,243,438	1,244,600	1,244,775	1,246,280	1,250,035	1,267,862	1,270,432	1,275,130
9	Contributed Lines	14,477,020	14,490,544	14,492,591	14,510,115	14,553,828	14,761,381	14,791,307	14,845,996
10	Other	8,928,989	8,937,330	8,938,582	8,949,401	8,976,362	9,104,374	9,122,832	9,156,562
11	Total	30,944,706	30,973,614	30,977,969	31,015,447	31,108,884	31,552,530	31,616,497	31,733,396

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Schedule of Contributions in
Aid of Construction By Classification
Test Year Average Balance

Company: United Water Florida Inc.
Docket No. 960451-WU
Schedule Year Ended: 12/31/96
Historic [x] or Projected[]

Florida Public Service Commission

Schedule A-12
Page 2 of 6
Preparer: F. McGuire

Explanation: Provide the average CIAC balance by account classification. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(10) 9/31/95 #8	(11) 9/30/95 #9	(12) 10/31/95 #10	(13) 11/30/96 #11	(14) 12/31/96 #12	(15) 13-Month Avg. #13
1							
2	Plant Capacity Fees	3,017,221	3,020,705	3,039,940	3,062,311	3,072,205	3,000,716
3	Line/Main Extension Fees	1,472,645	1,474,345	1,483,733	1,494,652	1,499,481	1,464,589
4	Meter Installation Fees	2,334,904	2,337,600	2,352,485	2,369,797	2,377,454	2,322,132
5	Contributed Lines	12,787,082	12,801,826	12,883,346	12,978,152	13,020,086	12,717,114
6	Other	1,840,740	1,842,865	1,854,600	1,868,248	1,874,284	1,830,670
	Total	21,452,572	21,477,340	21,614,104	21,773,159	21,843,510	21,335,221
7	SEWER						
8	Plant Capacity Fees	6,483,768	6,491,254	6,532,589	6,580,661	6,601,924	6,425,853
9	Line/Main Extension Fees	1,280,672	1,282,151	1,290,315	1,299,810	1,304,010	1,269,193
10	Contributed Lines	14,910,526	14,927,741	15,022,798	15,133,349	15,182,245	14,776,880
11	Other	9,196,362	9,205,980	9,265,608	9,333,793	9,363,950	9,113,933
	Total	31,871,328	31,908,125	32,111,311	32,347,613	32,452,129	31,585,859

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Schedule of Contributions in
Aid of Construction By Classification
Test Year Average Balance
Company: United Water Florida Inc.
Docket No. 960451-WS
Schedule Year Ended: 12/31/96
Historic [] or Projected[x]

Florida Public Service Commission

Schedule A-12
Page 3 of 8
Preparer: F. McGuire

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Note: The Company does not maintain Accumulated CIAC by classifications shown below. These classified amounts are based on a 5-year average (1991 - 1995)

Line No.	(1) Description	(2) 12/31/95	(3) 1/31/96 #1	(4) 2/28/96 #2	(5) 3/31/96 #3	(6) 4/30/96 #4	(7) 5/31/96 #5	(8) 6/30/96 #6	(9) 7/31/96 #7	(10) 8/31/96 #8
1	WATER									
2	Plant Capacity Fees	3,072,205	3,085,806	3,086,424	3,090,152	3,095,229	3,119,322	3,143,414	3,167,507	3,191,600
3	Line/Main Extension Fees	1,499,481	1,506,119	1,506,421	1,508,241	1,510,719	1,522,478	1,534,237	1,545,996	1,557,755
4	Meter Installation Fees	2,377,454	2,387,979	2,388,458	2,391,342	2,395,271	2,413,915	2,432,560	2,451,204	2,469,848
5	Contributed Lines	13,020,086	13,077,725	13,080,347	13,096,143	13,117,661	13,219,766	13,321,872	13,423,977	13,526,083
6	Other	1,874,284	1,882,581	1,882,959	1,885,233	1,888,330	1,903,029	1,917,727	1,932,426	1,947,124
	Total	21,843,510	21,940,210	21,944,610	21,971,110	22,007,210	22,178,510	22,349,810	22,521,110	22,692,410
7	WASTEWATER									
8	Plant Capacity Fees	6,601,924	6,647,188	6,647,412	6,650,789	6,656,404	6,703,174	6,749,943	6,796,713	6,843,483
9	Line/Main Extension Fees	1,304,010	1,312,951	1,312,995	1,313,662	1,314,771	1,324,009	1,333,247	1,342,485	1,351,723
10	Contributed Lines	15,182,245	15,286,338	15,286,853	15,294,619	15,307,531	15,415,087	15,522,642	15,630,197	15,737,752
11	Other	9,363,950	9,428,152	9,428,469	9,433,259	9,441,223	9,507,560	9,573,897	9,640,234	9,706,571
	Total	32,452,129	32,674,629	32,675,729	32,692,329	32,719,929	32,949,829	33,179,729	33,409,629	33,639,529

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Schedule of Contributions in
Aid of Construction By Classification
Test Year Average Balance
Company: United Water Florida Inc.
Docket No. 980461-WS
Schedule Year Ended: 12/31/98
Historic [] or Projected[x]

Florida Public Service Commission

Schedule A-12
Page 4 of 8
Preparer: F. McGuire

Explanation: Provide the average CIAC balance by account classification. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(11) 9/30/98 #9	(12) 10/31/98 #10	(13) 11/30/98 #11	(14) 12/31/98 #12	(15) 13-Month Avg. #13
1	WATER					
2	Plant Capacity Fees	3,215,692	3,239,785	3,263,878	3,358,293	3,183,793
3	Line/Main Extension Fees	1,569,514	1,581,274	1,593,033	1,639,115	1,544,183
4	Meter Installation Fees	2,488,493	2,507,137	2,525,781	2,598,846	2,448,330
5	Contributed Lines	13,628,188	13,730,293	13,832,399	14,232,535	13,408,237
6	Other	1,961,822	1,976,521	1,991,219	2,048,820	1,930,160
	Total	22,863,710	23,035,010	23,206,310	23,877,610	22,494,702
7	WASTEWATER					
8	Plant Capacity Fees	6,890,253	6,937,023	6,983,793	7,030,563	6,779,897
9	Line/Main Extension Fees	1,360,961	1,370,199	1,379,437	1,388,675	1,339,183
10	Contributed Lines	15,845,308	15,952,863	16,060,418	16,167,974	15,591,525
11	Other	9,772,907	9,839,244	9,905,581	9,971,918	9,616,382
	Total	33,869,429	34,099,329	34,329,229	34,559,129	33,326,987

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Schedule of Contributions in
Aid of Construction By Classificati on
Test Year Average Balance
Company: United Water Florida
Docket No. 960451-WS
Schedule Year Ended: 12/31/97
Historic [] or Projected[x]

Florida Public Service Commission
Schedule A-12
Page 5 of 6
Preparer: F. McGuire

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) 12/31/96	(3) 1/31/97	(4) 2/28/97	(5) 3/31/97	(6) 4/30/97	(7) 5/31/97	(8) 6/30/97	(9) 7/31/97
		Note: The Company does not maintain Accumulated CIAC by classifications shown below. These classified amounts are based on a 5-year average (1991 - 1995)							
1	Plant Capacity Fees	3,358,293	3,369,545	3,380,797	3,392,963	3,407,463	3,421,964	3,436,465	3,450,965
2	Line/Main Extension Fees	1,639,115	1,644,607	1,650,099	1,656,037	1,663,114	1,670,192	1,677,269	1,684,346
3	Meter Installation Fees	2,598,846	2,607,553	2,616,260	2,625,675	2,636,896	2,648,118	2,659,339	2,670,561
4	Contributed Lines	14,232,535	14,280,220	14,327,905	14,379,465	14,440,919	** 14,502,372	14,563,826	14,625,280
5	Other	2,048,820	2,055,685	2,062,549	2,069,971	2,078,818	2,087,664	2,096,511	2,105,357
6	Total	23,877,610	23,957,610	24,037,610	24,124,110	24,227,210	24,330,310	24,433,410	24,536,510
	WASTEWATER								
7	Plant Capacity Fees	7,030,563	7,057,376	7,084,188	7,112,588	7,143,286	7,173,985	7,204,683	7,235,382
8	Line/Main Extension Fees	1,388,675	1,393,971	1,399,267	1,404,876	1,410,940	1,417,003	1,423,067	1,429,131
9	Contributed Lines	16,167,974	16,229,634	16,291,295	16,356,605	16,427,201	16,497,797	16,568,394	16,638,990
10	Other	9,971,918	10,009,948	10,047,979	10,088,260	10,131,802	10,175,343	10,218,885	10,262,427
11	Total	34,559,129	34,690,929	34,822,729	34,962,329	35,113,229	35,264,129	35,415,029	35,565,829

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Schedule of Contributions in
Aid of Construction By Classificati
Test Year Average Balance
Company: United Water Florida
Docket No. 980461-WS
Schedule Year Ended: 12/31/97
Historic [] or Projected[x]

Florida Public Service Commis

Schedule A-12
Page 6 of 6
Preparer: F. McGuire

Explanation: Provide the average CIAC balance by account classification. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(10) 8/31/97	(11) 9/30/97	(12) 10/31/97	(13) 11/30/97	(14) 12/31/97	(15) 13-Month Average
1	Plant Capacity Fees	3,465,466	3,479,966	3,486,028	3,492,090	3,498,152	3,433,858
2	Line/Main Extension Fees	1,691,424	1,696,501	1,701,460	1,704,419	1,707,377	1,675,997
3	Meter Installation Fees	2,681,782	2,693,004	2,697,695	2,702,386	2,707,077	2,657,322
4	Contributed Lines	14,686,734	14,748,188	14,773,879	14,799,569	14,825,259	14,552,781
5	Other	2,114,204	2,123,050	2,126,748	2,130,447	2,134,145	2,094,921
6	Total	24,639,610	24,742,710	24,785,810	24,828,910	24,872,010	24,414,879
	WASTEWATER						
7	Plant Capacity Fees	7,266,080	7,296,779	7,306,239	7,315,698	7,325,158	7,196,308
8	Line/Main Extension Fees	1,435,194	1,441,258	1,443,126	1,444,995	1,446,863	1,421,413
9	Contributed Lines	16,709,586	16,780,183	16,801,937	16,823,691	16,845,446	16,549,133
10	Other	10,305,968	10,349,510	10,362,927	10,376,345	10,389,762	10,207,006
11	Total	35,716,829	35,867,729	35,914,229	35,960,729	36,007,229	35,373,860

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

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/95

Schedule: A-13
Page: 1 of 2
Preparer: David deNagy

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 Commssion; 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.	Description	Year-end Balance Water	Wastewater
1	12/31/80 Balance	0	0
2	1981 Additions	623,594	1,583,557
3	1981 Retirements		
4	1981 Adjustments		
5		623,594	1,583,557
6	12/31/81 Balance	81,407	170,453
7	1982 Additions		
8	1982 Retirements		
9	1982 Adjustments		
10		705,001	1,754,010
11	12/31/82 Balance	113,666	217,488
12	1983 Additions		
13	1983 Retirements		
14	1983 Adjustments		
15		818,667	1,971,498
16	12/31/83 Balance	126,469	239,009
17	1984 Additions		
18	1984 Retirements		
19	1984 Adjustments		
20		947,136	2,210,507
21	12/31/84 Balance	158,360	289,812
22	1985 Additions		
23	1985 Retirements		
24	1985 Adjustments		
25		1,105,496	2,500,319
26	12/31/85 Balance	189,345	347,445
27	1986 Additions	0	0
28	1986 Retirements	0	0
29	1986 Adjustments		
30		1,294,841	2,847,764
31	12/31/86 Balance	211,596	397,260
32	1987 Additions	0	0
33	1987 Retirements	0	0
34	1987 Adjustments		
35		1,506,437	3,245,024
36	12/31/87 Balance	232,865	437,826
37	1988 Additions	0	0
38	1988 Retirements	0	0
39	1988 Adjustments		

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

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/95

Schedule: A-13
Page: 2 of 2
Preparer: David deNagy

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 Commssion; 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.	Description	Year-end Balance Water	Wastewater
40			
41	12/31/88 Balance	1,739,302	3,682,850
42	1989 Additions	260,061	478,269
43	1989 Retirements	0	0
44	1989 Adjustments	125,562	265,718
45			
46	12/31/89 Balance	2,124,925	4,426,837
47	1990 Additions	288,395	524,231
48	1990 Retirements	0	0
49	1990 Adjustments	23,986	30,614
50			
51	12/31/90 Balance	2,437,306	4,981,682
52	1991 Additions	309,922	582,910
53	1991 Retirements		
54	1991 Adjustments		
55			
56	12/31/91 Balance	2,747,228	5,564,592
57	1992 Additions	324,126	638,188
58	1992 Retirements	0	0
59	1992 Adjustments	368,337	572,814
60			
61	12/31/92 Balance	3,439,691	6,775,594
62	1993 Additions	355,752	717,875
63	1993 Retirements	0	0
64	1993 Adjustments	246,667	802,399
65			
66	12/31/93 Balance	4,042,110	8,295,868
67	1994 Additions	378,082	756,991
68	1994 Retirements	0	0
69	1994 Adjustments	0	0
70			
71	12/31/94 Balance	4,420,192	9,052,859
72	1995 Additions	404,779	819,829
73	1995 Retirements	0	0
74	1995 Adjustments	0	0
75			
76	12/31/95 Balance	4,824,971	9,872,688
77			
78			
79			

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Accum. Amortization of CIAC
By Classification
13-Month Average
Company: United Water Florida Inc.
Docket No. 950451-WS
Schedule Year Ended: 12/31/95
Historic [x] or Projected[]

Florida Public Service Commission
Schedule A-14
Page 1 of 6
Preparer: F. McGuire

Explanation: Provide the ending balance and average CIAC balance by account classification. If a projected year is employed, provide breakdown for base year and intermediate year also.

Note: The Utility does not maintain Accumulated Amortization of CIAC by classification, therefore the data below has been calculated on CIAC classification ratios. However, the total amounts are per books.

Line No.	(1) Description	(2) 12/31/94	(3) 1/31/95	(4) 2/28/95	(5) 3/31/95	(6) 4/30/95	(7) 5/31/95	(8) 6/30/95	(9) 7/31/95	(10) 8/31/95
1	Plant Capacity Fees	621,683	626,606	631,528	636,451	641,373	646,296	651,219	656,141	661,064
2	Line/Main Extension Fees	303,431	305,833	308,236	310,639	313,041	315,444	317,847	320,249	322,652
3	Meter Installation Fees	481,095	484,904	488,714	492,523	496,333	500,142	503,951	507,761	511,570
4	Contributed Lines	2,634,708	2,655,571	2,676,433	2,697,295	2,718,157	2,739,019	2,759,881	2,780,744	2,801,606
5	Other	379,275	382,278	385,281	388,284	391,288	394,291	397,294	400,297	403,300
6	Total Per Books	4,420,192	4,455,192	4,490,192	4,525,192	4,560,192	4,595,192	4,630,192	4,665,192	4,700,192
	Wastewater									
7	Plant Capacity Fees	1,841,675	1,855,285	1,868,895	1,882,505	1,896,115	1,909,725	1,923,334	1,936,944	1,950,554
8	Line/Main Extension Fees	363,767	366,456	369,144	371,832	374,520	377,208	379,896	382,585	385,273
9	Contributed Lines	4,235,245	4,266,543	4,297,842	4,329,140	4,360,438	4,391,736	4,423,034	4,454,332	4,485,631
10	Other	2,612,171	2,631,475	2,650,779	2,670,083	2,689,386	2,708,690	2,727,994	2,747,298	2,766,601
11	Total Per Books	9,052,859	9,119,759	9,186,659	9,253,559	9,320,459	9,387,359	9,454,259	9,521,159	9,588,059

RECAP Schedules: A-1, A-2, A-13

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Accum. Amortization of CIAC
By Classification
13-Month Average
Company: United Water Florida Inc.
Docket No. 960451-WS
Schedule Year Ended: 12/31/96
Historic [x] or Projected[]

Florida Public Service Commission
Schedule A-14
Page 2 of 6
Preparer: F. McGuire

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and

Note: The Utility does not maintain Accumulated Amortization of CIAC by classification, therefore the data below has been calculated on CIAC classification ratios. However, the total amounts are per books.

Line No.	(1) Description	(11) 9/30/95	(12) 10/31/95	(13) 11/30/95	(14) 12/31/95	(15) 13-Month Avg.
1	Plant Capacity Fees	666,986	670,909	675,832	678,813	651,054
2	Line/Main Extension Fees	325,055	327,457	329,860	331,218	317,766
3	Meter Installation Fees	515,380	518,189	522,998	525,151	503,824
4	Contributed Lines	2,822,468	2,843,330	2,864,192	2,875,962	2,758,183
5	Other	406,304	409,307	412,310	414,007	397,194
6	Total Per Books	4,736,192	4,770,192	4,805,192	4,824,971	4,629,021
	Wastewater					
7	Plant Capacity Fees	1,964,164	1,977,774	1,991,384	2,008,458	1,923,901
8	Line/Main Extension Fees	387,961	390,649	393,338	396,710	379,949
9	Contributed Lines	4,516,929	4,548,227	4,579,525	4,618,790	4,423,847
10	Other	2,785,905	2,805,209	2,824,513	2,848,730	2,728,372
11	Total Per Books	9,654,959	9,721,859	9,788,759	9,872,688	9,455,569

RECAP Schedules: A-1, A-2, A-13

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Accum. Amortization of CIAC
By Classification
13-Month Average
Company: United Water Florida Inc.
Docket No. 960451-WS
Schedule Year Ended: 12/31/96
Historic [] or Projected[x]

Florida Public Service Commission

Schedule A-14
Page 3 of 6
Preparer: F. McGuire

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Note: The Utility does not maintain Accumulated Amortization of CIAC by classification, therefore the data below has been calculated on CIAC classification ratios. However, the total amounts are per books.

Line No.	(1) Description	(2) 12/31/95	(3) 1/31/96	(4) 2/28/96	(5) 3/31/96	(6) 4/30/96	(7) 5/31/96	(8) 6/30/96	(9) 7/31/96
	WATER								
1	Plant Capacity Fees	678,613	684,605	690,623	696,668	702,738	708,836	714,959	721,109
2	Line/Main Extension Fees	331,218	334,142	337,079	340,029	342,992	345,968	348,957	351,959
3	Meter Installation Fees	525,151	529,788	534,445	539,123	543,820	548,539	553,278	558,037
4	Contributed Lines	2,875,982	2,901,374	2,926,879	2,952,495	2,978,224	3,004,064	3,030,016	3,056,080
5	Other	414,007	417,662	421,334	425,021	428,725	432,445	436,181	439,933
6	Total	4,824,971	4,867,572	4,910,360	4,953,336	4,996,500	5,039,851	5,083,391	5,127,118
	Wastewater								
7	Plant Capacity Fees	2,008,458	2,020,755	2,033,053	2,045,357	2,057,671	2,070,072	2,082,559	2,095,133
8	Line/Main Extension Fees	396,710	399,139	401,568	403,998	406,431	408,880	411,347	413,830
9	Contributed Lines	4,618,790	4,647,070	4,675,350	4,703,645	4,731,964	4,760,482	4,789,199	4,818,115
10	Other	2,848,730	2,866,172	2,883,616	2,901,066	2,918,533	2,936,122	2,953,833	2,971,668
11	Total	9,872,688	9,933,136	9,993,586	10,054,067	10,114,599	10,175,556	10,236,939	10,298,746

Annual Amortization
RECAP Schedules: A-1, A-2, A

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Accum. Amortization of CIAC
By Classification
13-Month Average
Company: United Water Florida Inc.
Docket No. 960451-WS
Schedule Year Ended: 12/31/96
Historic [] or Projected[x]

Florida Public Service Commission
Schedule A-14
Page 4 of 6
Preparer: F. McGuire

Explanation: Provide the average CIAC balance by account classification. If a projected year is employed, provide breakdown for base year and intermediate year also.

Note: The Utility does not maintain Accumulated Amortization of CIAC by classification, therefore the data below has been calculated on CIAC classification ratios. However, the total amounts are per books.

Line No.	(1) Description	(10) 8/31/96	(11) 9/30/96	(12) 10/31/96	(13) 11/30/96	(14) 12/31/96	(15) 13-Month Avg.
	WATER						
1	Plant Capacity Fees	727,286	733,489	739,718	745,974	752,256	715,144
2	Line/Main Extension Fees	354,973	358,001	361,041	364,095	367,161	349,047
3	Meter Installation Fees	562,817	567,617	572,437	577,278	582,140	553,421
4	Contributed Lines	3,082,258	3,108,544	3,134,944	3,161,456	3,188,079	3,030,799
5	Other	443,701	447,485	451,285	455,102	458,934	436,294
6	Total	5,171,033	5,215,135	5,259,428	5,303,904	5,348,570	5,084,705
	Wastewater						
7	Plant Capacity Fees	2,107,794	2,120,541	2,133,374	2,146,294	2,159,301	2,063,105
8	Line/Main Extension Fees	416,331	418,849	421,383	423,935	426,504	411,454
9	Contributed Lines	4,847,230	4,876,544	4,906,058	4,935,768	4,965,679	4,790,453
10	Other	2,989,629	3,007,706	3,025,908	3,044,233	3,062,681	2,954,807
11	Total	10,360,979	10,423,638	10,486,722	10,550,231	10,614,165	10,239,819
							741,477

Annual Amortization

RECAP Schedules: A-1, A-2, A

Accum. Amortization of CIAC
By Classification
13-Month Average
Company: United Water Florida Inc.
Docket No. 980451-WS
Schedule Year Ended: 12/31/97
Historic [] or Projected[x]

Florida Public Service Commission
Schedule A-14
Page 5 of 6
Preparer: F. McGuire

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year

Note: The Utility does not maintain Accumulated Amortization of CIAC by classification, therefore the data below has been calculated on CIAC classification ratios. However, the total amounts are per books.

Line No.	(1) Description	(2) 12/31/96	(3) 1/31/97	(4) 2/28/97	(5) 3/31/97	(6) 4/30/97	(7) 5/31/97	(8) 6/30/97	(9) 7/31/97
1	WATER								
2	Plant Capacity Fees	752,256	758,560	764,885	771,233	777,602	783,994	790,407	796,842
3	Line/Main Extension Fees	367,161	370,238	373,325	376,423	379,532	382,652	385,782	388,922
4	Meter Installation Fees	582,140	587,018	591,914	596,828	601,755	606,701	611,664	616,643
5	Contributed Lines	3,188,079	3,214,795	3,241,604	3,268,506	3,295,500	3,322,586	3,349,765	3,377,037
6	Other	458,934	462,780	466,640	470,512	474,396	478,297	482,210	486,136
	Total	5,348,570	5,393,391	5,438,368	5,483,500	5,528,787	5,574,230	5,619,828	5,665,581
7	Wastewater								
8	Plant Capacity Fees	2,159,301	2,172,357	2,185,463	2,198,621	2,211,836	2,225,108	2,238,437	2,251,822
9	Line/Main Extension Fees	426,504	429,083	431,672	434,271	436,881	439,503	442,135	444,779
10	Contributed Lines	4,965,679	4,995,704	5,025,843	5,056,102	5,086,493	5,117,014	5,147,666	5,178,447
11	Other	3,062,681	3,081,199	3,099,788	3,118,451	3,137,195	3,156,020	3,174,925	3,193,910
	Total	10,614,165	10,678,343	10,742,766	10,807,446	10,872,406	10,937,644	11,003,162	11,068,958

Accum. Amortization of CIAC
By Classification
13-Month Average
Company: United Water Florida Inc.
Docket No. 980481-WS
Schedule Year Ended: 12/31/97
Historic [] or Projected[x]

Florida Public Service Commission
Schedule A-14
Page 6 of 6
Preparer: F. McGuire

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Note: The Utility does not maintain Accumulated Amortization of CIAC by classification, therefore the data below has been calculated on CIAC classification ratios. However, the total amounts are per books.

Line No.	(1) Description	(10) 8/31/97	(11) 9/30/97	(12) 10/31/97	(13) 11/30/97	(14) 12/31/97	(15) 13-Month Avg.
1	WATER						
2	Plant Capacity Fees	803,299	809,778	816,278	822,801	829,345	790,560
3	Line/Main Extension Fees	392,074	395,238	398,409	401,592	404,788	385,858
4	Meter Installation Fees	621,640	626,654	631,684	636,732	641,796	611,782
5	Contributed Lines	3,404,402	3,431,859	3,459,408	3,487,050	3,514,785	3,350,414
6	Other	490,075	494,027	497,993	501,972	505,965	482,303
7	Total	5,711,489	5,757,553	5,803,773	5,850,147	5,896,677	5,620,915
8	Wastewater						
9	Plant Capacity Fees	2,265,264	2,278,763	2,292,280	2,305,814	2,319,365	2,238,802
10	Line/Main Extension Fees	447,434	450,101	452,770	455,444	458,120	442,208
11	Contributed Lines	5,209,360	5,240,403	5,271,487	5,302,611	5,333,775	5,148,506
12	Other	3,212,976	3,232,123	3,251,294	3,270,490	3,289,711	3,176,443
13	Total	11,135,035	11,201,390	11,267,831	11,334,359	11,400,972	11,004,960

Schedule of Annual AFUDC Rates Used
Company: United Water Florida
Docket No. 960451 WS
Test Year Ended: 12/31/95

Florida Public Service Commission
Schedule: A-15
Page 1 of 1
Preparer: F. McGuire

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.

Year	Water and Sewer Rate
1981	12.00%
1982	12.00%
1983	12.00%
1984	12.00%
1985	12.00%
1986	0.00%
1987	0.00%
1988	0.00%
1989	0.00%
1990	0.00%
1991	0.00%
1992	11.12%
1993	11.12%
1994	11.12%
1995	11.12%

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

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/95

Florida Public Service Commission

Schedule: A-16
Page: 1 of 3
Preparer: David deNagy

Explanation: Provide the annual balance of advances for construction, 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 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.	Description	Year-end Balance Water	Wastewater
1	12/31/80 Balance		
2	1981 Additions		
3	1981 Retirements	0	0
4	1981 Adjustments		
5			
6	12/31/81 Balance		
7	1982 Additions		
8	1982 Retirements	0	0
9	1982 Adjustments		
10			
11	12/31/82 Balance		
12	1983 Additions		
13	1983 Retirements	0	0
14	1983 Adjustments		
15			
16	12/31/83 Balance		
17	1984 Additions		
18	1984 Retirements	0	0
19	1984 Adjustments		
20			
21	12/31/84 Balance		
22	1985 Additions		
23	1985 Retirements	0	0
24	1985 Adjustments		
25			
26	12/31/85 Balance		
27	1986 Additions		
28	1986 Retirements	0	0
29	1986 Adjustments		
30			
31	12/31/86 Balance		
32	1987 Additions		
33	1987 Retirements	0	0
34	1987 Adjustments		
35			
36	12/31/87 Balance		
37	1988 Additions		
38	1988 Retirements	0	0
39	1988 Adjustments		

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

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/95

Schedule: A-16
Page: 2 of 3
Preparer: David deNagy

Explanation: Provide the annual balance of advances for construction, 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 Commsion; and yearly additions, retirements, and adjustments by dollar amount up to the 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.	Description	Year-end Balance Water	Wastewater
40			
41	12/31/88 Balance	0	0
42	1989 Additions		
43	1989 Retirements		
44	1989 Adjustments		
45			
46	12/31/89 Balance	0	0
47	1990 Additions		
48	1990 Retirements		
49	1990 Adjustments		
50			
51	12/31/90 Balance	0	0
52	1991 Additions		
53	1991 Retirements		
54	1991 Adjustments		
55			
56	12/31/91 Balance	0	0
57	1992 Additions		
58	1992 Retirements		
59	1992 Adjustments		
60			
61	12/31/92 Balance	0	0
62	1993 Additions	152,370	0
63	1993 Retirements		
64	1993 Adjustments		
65			
66	12/31/93 Balance	152,370	0
67	1994 Additions		
68	1994 Retirements		
69	1994 Adjustments		
70			
71	12/31/94 Balance	152,370	0
72	1995 Additions		
73	1995 Retirements		
74	1995 Adjustments		
75			
76	12/31/95 Balance	152,370	0
77			
78			
79			
80			
81			
82			
83			
84			
85			

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

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/95

Schedule: A-16
Page: 3 of 3
Preparer: David deNagy

Explanation: Provide the annual balance of advances for construction, 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 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.	Description	Year-end Balance Water	Wastewater
	Test Year Average Balance		
1	12/31/94 Beginning Balance	152370	0
2	Month #1	152370	0
3	Month #2	152370	0
4	Month #3	152370	0
5	Month #4	152370	0
6	Month #5	152370	0
7	Month #6	152370	0
8	Month #7	152370	0
9	Month #8	152370	0
10	Month #9	152370	0
11	Month #10	152370	0
12	Month #11	152370	0
13	12/31/95 Ending Balance	152370	0
14	Average Test Year Balance - 13 Months		

Calculation of Working Capital Allowance
Balance Sheet Method
Company: United Water Florida
Docket No. 980461-WS
Test Year ended: 12/31/97

Florida Public Service Commission

Schedule: A-17
Page 1
Preparer: McGuire

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

Line No.	Working Capital Balance Sheet Accounts		Balance at 12/31/95	Adjustments	Base Year Balance	Balance 12/31/96	Adjstmnts	Balance 12/31/97
1	Cash		213,881			213,881		213,881
2	Accts. Rec.		1,798,082			1,798,082		1,798,082
3	Accrued Util. Revenue		1,625,436			1,625,436		1,625,436
4	Misc. Receivables		113,512			113,512		113,512
5	Materials & Supplies		56,134			56,134		56,134
6	Misc. Current Assets		164,395			164,395		164,395
7	Tank Painting		685,477			724,816		724,816
	less:							
8	Accounts Payable		(1,135,811)			(1,135,811)		(1,135,811)
9	Revenue Bill in Advance		(352,211)			(352,211)		(352,211)
10	Accrued Taxes		(156,100)			(156,100)		(156,100)
11	Other current Liabilities		(2,064,363)			(2,064,363)		(2,064,363)
12	Work Capital Required		948,432			987,771		987,771
13	Allocation:							
	Water	34.00%	322,467					335,842
	Sewer	66.00%	625,965					651,929
	total	100.00%	948,432					987,771

Florida Public Service Commission
Schedule: A-16
Page 1 of 2
Preparer: F. McGuire

Comparative Balance Sheet – Assets

Company: United Water Florida
Docket No. 960451-WS
Test Year Ended: 12/31/96

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

Line No.	(1) ASSETS	(2) 12/31/94	(3) January '96	(4) February	(5) March	(6) April	(7) May	(8) June	(9) July	(10) August	(11) September
1	Utility plant in svc	113,562,979	113,668,747	113,796,489	113,943,853	114,004,734	115,185,175	115,085,701	115,612,839	115,963,486	117,123,403
2	Construction Work-in-Progress	1,528,168	1,552,912	1,830,274	1,951,556	2,312,360	1,880,041	2,668,539	2,788,121	3,478,107	2,836,674
3	Other Utility Plant Adjsmnts	2,073,894	2,067,895	2,066,631	2,059,632	2,053,633	2,048,809	2,049,158	2,043,159	2,062,196	2,064,443
4	GROSS UTILITY PLANT	117,165,041	117,289,554	117,892,394	117,954,941	118,370,727	119,095,025	119,783,398	120,422,119	121,503,789	122,124,520
5	Less Accumulated Depreciation	(23,170,872)	(23,380,048)	(23,820,718)	(23,860,843)	(24,098,529)	(24,296,889)	(24,077,569)	(24,314,896)	(24,568,007)	(24,818,436)
6	NET UTILITY PLANT	93,994,169	93,909,506	94,071,675	94,093,898	94,272,198	94,798,136	95,705,829	96,107,221	96,935,782	97,306,084
	Long-Term Investment	350,897	350,897	350,897	350,897	350,897	350,897	350,897	350,897	350,897	350,897
7	Cash	248,722	134,374	448,084	(358,998)	378,171	405,843	489,361	316,746	293,795	221,072
8	Accts rec'b - Cust., net	1,752,274	1,085,624	1,176,555	1,192,109	1,103,555	1,193,306	1,315,251	1,247,522	1,228,600	1,454,073
9	Notes & Accts Rec'b - Assc Cos.										
10	Accounts Rec'b-Other	1,630,842	1,616,341	1,564,900	1,556,290	1,658,507	1,746,643	1,803,830	1,690,46	1,774,067	1,596,903
11	Unbilled Utility Revenue	185,459	181,928	204,344	200,798	47,511	46,428	50,084	54,820	38,844	33,845
12	Misc. Receivables	61,042	58,282	58,282	58,282	58,282	58,282	58,282	52,808	52,808	52,808
13	Materials and Supplies	304,798	302,011	299,509	289,549	259,773	248,406	287,041	226,819	224,787	216,371
14	Misc Current & Accrd Assets										
	TOTAL CURENT ASSETS	4,181,137	3,378,560	3,749,654	2,917,021	3,503,799	3,698,707	3,751,859	3,587,976	3,614,891	3,573,172
15											
16											
17	Unamortized debt disc. & Exp.	181,085	214,996	292,541	381,317	480,304	578,109	638,937	727,825	734,699	1,026,826
18	Prelim. Survey & investig. Chgs										
19	Clearing Accounts										
20	Deferred Rate Case Exp.	1,110,886	1,151,535	1,145,971	1,296,010	1,343,476	1,357,759	1,368,161	1,392,958	1,428,928	1,455,909
	Other Misc. Deferred Debits	5,272,406	5,288,948	5,236,548	5,240,364	5,243,782	5,247,200	5,250,618	5,254,036	5,257,454	5,260,872
21	Accum Deferred Income Taxes										
	TOTAL DEFERRED DEBITS	6,564,158	6,655,479	6,675,060	6,918,691	7,067,561	7,283,068	7,257,716	7,374,819	7,421,081	7,742,607
22											
	TOTAL ASSETS	105,090,159	104,292,241	104,847,068	104,281,307	105,194,255	106,129,566	107,066,101	107,430,713	108,322,251	108,971,560

Comparative Balance Sheet – Assets

Company: United Water Florida
Docket No. 980461–WS
Test Year Ended: 12/31/98

Florida Public Service Commission
Schedule: A-18
Page 2 of 2
Preparer: F. McGuire

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

Line No.	(1) ASSETS	(12) October	(13) November	(14) December '98	(15) 13-Month Average
1	Utility plant in svc	117,641,870	118,830,851	120,812,776	116,777,908
2	Construction Work-in-Progress	3,270,067	2,476,021	4,558,264	2,553,853
3	Other Utility Plant Adjstments	2,071,109	2,070,398	2,069,567	2,061,586
4	GROSS UTILITY PLANT	122,982,226	123,379,270	127,440,639	120,393,349
5	Less Accumulated Depreciation	(25,081,902)	(25,064,240)	(25,122,306)	(24,265,796)
6	NET UTILITY PLANT	97,930,324	98,315,030	102,318,333	96,127,552
	Long-Term Investment	360,897	360,897	349,384	360,896
7	Cash	1,340,535	462,536	213,681	362,530
8	Accts rec'b – Cust., net	1,262,301	1,371,166	1,798,062	1,321,648
9	Notes & Accts Rec'b – Assc Cos.				
10	Accounts Rec'b–Other	1,684,199	1,738,915	1,625,436	1,662,725
11	Unbilled Utility Revenue	33,468	116,201	113,512	100,573
12	Misc. Receivables	62,606	56,134	56,134	55,495
13	Materials and Supplies	211,208	188,769	184,395	243,341
14	Misc Current & Accrd Assets	4,584,319	3,923,721	3,971,440	3,726,312
	TOTAL CURENT ASSETS				
15					
16					
17	Unamortized debt disc. & Exp.	1,083,438	1,161,243	685,872	637,399
18	Prelim. Survey & Investig. Chgs				
19	Clearing Accounts	430	1,898	2,592	1,640
20	Deferred Rate Case Exp.	1,484,124	1,518,280	1,768,595	1,371,105
	Other Misc. Deferred Debits	4,765,726	4,769,143	4,772,561	5,143,051
21	Accum Deferred Income Taxes	7,333,717	7,450,564	7,229,620	7,153,196
	TOTAL DEFERRED DEBITS				
22					
	TOTAL ASSETS	110,099,057	110,040,012	113,868,777	107,367,855

Florida Public Service Commission
Schedule: A-19
Page 1 of 2
Preparer: F.McGuire

Comparative Balance Sheet
Equity Capital & Liabilities
Company: U.W. Florida
Docket No.980461-WS
Test Year Ended: 12/31/98

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) December 31, 1994	(3) January '96	(4) February	(5) March	(6) April	(7) May	(8) June	(9) July	(10) August	(11) September	(12) October
1	Common Stock Issued	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
2	Preferred Stock Issued											
3	Additional Paid-in Capital	37,063,822	38,133,822	38,133,822	38,133,822	38,133,822	38,133,822	38,133,822	38,133,822	38,133,822	38,133,822	38,133,822
4	Retained Earnings	20,726,597	19,834,752	19,911,210	20,052,139	20,280,222	20,491,265	20,702,363	20,961,825	21,242,240	21,549,276	21,816,942
5	Total Equity Capital	57,830,419	58,018,574	58,095,032	58,235,961	58,464,044	58,675,087	58,886,205	59,145,647	59,426,062	59,733,097	60,000,764
6	Total Long-term Debt											
7	Accounts Payable	1,478,301	336,167	751,449	1,340,900	476,131	276,643	734,506	506,040	257,993	767,763	818,327
8	Notes payable											
9	Notes & Accounts Payable-Assc. Cos.	45,395	124,247	128,494	104,221	1,520,000	1,520,000	1,520,000	1,720,000	2,099,663	2,800,000	2,800,000
10	Customer Deposits	10,100	10,900	9,334	9,334	9,334	9,334	9,334	9,334	9,334	6,700	7,900
11	Revenues Billed in Advance	323,406	297,846	302,453	341,048	307,487	272,506	341,397	300,612	267,454	356,717	319,784
12	Accrued Taxes	252,460	393,504	491,877	(771,650)	(556,382)	(466,816)	(47,730)	173,013	385,101	(368,203)	567,975
13	Misc. Current & Accrued Liabilities	848,094	751,997	788,404	728,606	732,751	865,485	921,829	811,702	912,607	992,146	1,036,876
14	Total Current Liabilities	2,957,756	1,916,661	2,470,011	1,752,459	2,490,321	2,477,132	3,479,936	3,520,701	3,932,142	4,357,123	5,350,842
15	Advances for Construction	152,370	152,370	152,370	152,370	152,370	152,370	152,370	152,370	152,370	152,370	152,370
16	Deferred Income Taxes	2,642,709	2,755,588	2,782,060	2,836,416	2,916,629	3,013,992	2,736,397	2,830,760	2,926,123	2,867,719	2,520,466
17	Other Deferred Credits											
18	Accumulated Deferred ITC	1,291,558	1,278,638	1,275,718	1,272,798	1,269,878	1,266,958	1,264,038	1,261,118	1,258,198	1,255,278	1,252,358
19	Operating Reserves	1,788,672	1,786,140	1,781,188	1,779,859	1,592,517	1,595,224	1,583,812	1,583,336	1,581,703	1,580,868	1,588,893
20	Total Def. Cr. & Oper. Reserves	5,983,309	5,971,736	5,991,336	6,041,242	5,933,394	6,028,544	5,736,717	5,837,567	5,926,394	5,856,025	5,514,088
21	Contributions in aid of Construction	51,911,723	51,960,218	51,967,558	52,030,395	52,187,142	52,931,386	53,038,894	53,093,126	53,323,901	53,365,465	53,726,418
22	Less Acc. Amort. of CIAC	(13,473,051)	(13,574,951)	(13,676,851)	(13,778,751)	(13,880,651)	(13,982,551)	(14,084,451)	(14,186,351)	(14,288,251)	(14,390,151)	(14,492,051)
23	Other non-current liabilities											
24	Total Equity Capital & Liabilities	105,090,158	104,292,238	104,547,066	104,281,306	105,194,260	106,129,596	107,098,101	107,430,710	108,322,248	108,871,559	110,099,057

Comparative Balance Sheet
Equity Capital & Liabilities
Company: U.W. Florida
Docket No.960451-WS
Test Year Ended: 12/31/96

Florida Public Service Commission
Schedule: A-19
Page 2 of 2
Preparer: F.McGuire

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(13) November	(14) December '96	(15) 13-Month Average
1	Common Stock Issued	50,000	50,000	50,000
2	Preferred Stock Issued			
3	Additional Paid-In Capital	38,133,822	43,133,822	38,550,489
4	Retained Earnings	22,013,192	22,060,284	20,911,311
5	Total Equity Capital	60,197,014	65,244,106	59,511,799
6	Total Long-term Debt			
7	Accounts Payable	331,276	1,135,811	644,667
8	Notes payable	2,800,000	0	1,378,051
9	Notes & Accounts Payable--Assc. Cos.	7,900	7,900	8,053
10	Customer Deposits	301,907	352,211	315,117
11	Revenues Billed in Advance	588,898	158,100	42,273
12	Accrued Taxes	902,460	2,064,363	958,851
13	Misc. Current & Accrued Liabilities	4,712,429	3,716,385	3,348,012
14	Total Current Liabilities			
15	Advances for Construction	152,370	152,370	152,370
16	Deferred Income Taxes	2,615,828	2,326,340	2,762,443
17	Other Deferred Credits	1,249,438	1,246,518	1,262,578
18	Accumulated Deferred ITC	1,586,329	1,585,078	1,638,637
19	Operating Reserves			
20	Total Def. Cr. & Oper. Reserves	5,603,965	5,310,306	5,816,028
21	Contributions in aid of Construction	54,120,773	54,295,639	53,004,976
22	Less Acc. Amort. of CIAC	(14,593,951)	(14,897,658)	(14,135,552)
23	Other non-current liabilities			
24	Total Equity Capital & Liabilities	110,040,230	113,868,777	107,545,263

MFR Schedules B

Schedule of Water Net Operating Income
Combined
Company: United Water Florida
Schedule Year Ended
Projected: 1997

Florida Public Service Commission
Schedule: B-1
Page 1 of 6
Docket No: 980451-WS
Preparer: Joet

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.	Description	Balance Per Books	Utility Test Year Adjustments	Requested Revenue Requirement @ Present	Requested Annual Adjustment	Requested Revenue Requirement	Supporting Schedule
1	OPERATING REVENUES	$20,462,220	$2,496,010	$22,960,230	$8,457,547	$31,417,777	B-4
2	Operation and Maintenance	10,405,186	1,777,501	12,182,687	53,746	12,236,433	B-5 & B-6
3	Depreciation, Net of CIAC Amort.	1,538,378	2,739,908	4,278,286		4,278,286	B-13 & B-14
4	Amortization of Acquisition Adjustment	28,160	28,249	52,409		52,409	
5	Taxes Other Than FIT	2,427,859	254,698	2,682,557	380,590	3,063,147	B-15
	OPERATING EXPENSES	$14,397,582	$4,798,356	$19,195,939	$434,336	$19,630,274	
6	Operating Income Before FIT	$6,064,638	($2,330,346)	$3,764,291	$8,023,211	$11,787,503	
7	Provision for Income Taxes	1,252,104	(1,396,708)	(144,602)	3,019,134	2,874,533	C-2
8	Utility Operating Income	$4,842,534	($933,641)	$3,908,893	$5,004,077	$8,912,970	
9	Rate Base			$90,121,031		$90,121,031	
10	Rate of Return on Rate Base			4.34%		9.89%	

Schedule of Water Net Operating Income
Water
Company: United Water Florida
Schedule Year Ended
Projected: 1997

Florida Public Service Commission
Schedule: B-1
Page 2 of 6
Docket No: 960451-WS
Preparer: Joost

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.	Description	Balance Per Books	Utility Test Year Adjustments	Requested Revenue Requirement @ Present	Requested Annual Adjustment	Requested Revenue Requirement	Supporting Schedule
1	OPERATING REVENUES	$4,892,515	$453,933	$7,288,448	$3,344,048	$10,631,366	B-4
2	Operation and Maintenance	3,488,046	738,051	4,227,097	21,256	4,248,353	B-5
3	Depreciation, Net of CIAC Amort.	517,733	805,440	1,323,173		1,323,173	B-13
4	Amortization of Acquisition Adjustment	12,752	10,047	22,799		22,799	
5	Taxes Other Than FIT	761,334	193,789	955,123	150,523	1,105,646	B-15
	OPERATING EXPENSES	$4,779,866	$1,748,327	$6,528,192	$171,779	$6,699,971	
6	Operating Income Before FIT	$2,072,649	($1,314,394)	$758,256	$3,173,166	$3,931,424	
7	Provision for Income Taxes	460,128	(694,048)	(233,917)	1,194,063	960,147	C-2
8	Utility Operating Income	$1,612,521	($620,349)	$992,173	$1,979,106	$2,971,278	
9	Rate Base			$30,043,254		$30,043,254	
10	Rate of Return on Rate Base			3.30%		9.89%	

United Water Florida
Schedule of Water Net Operating Income
Combined
Company: United Water Florida
Schedule Year Ended
Projected: 1998

Florida Public Service Commission
Schedule: B-1
Page 3 of 6
Docket No: 980461-WS
Preparer: Jost

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.	Description	Balance Per Books	Utility Test Year Adjustments	Requested Revenue Requirement @ Present	Requested Annual Adjustment	Requested Revenue Requirement	Supporting Schedule
1	OPERATING REVENUES	$30,499,220	$2,112,900	$32,608,120	$5,340,998	$27,946,118	B-4
2	Operation and Maintenance	10,406,185	1,197,736	11,602,921	33,305	11,636,226	B-6
3	Depreciation, Net of CIAC Amort.	1,538,378	1,939,566	3,477,944		3,477,944	B-14
4	Amortization of Acquisition Adjustment	28,160	28,675	52,835		52,835	
5	Taxes Other Than FIT	2,427,859	56,348	2,484,207	235,845	2,720,052	B-15
6	OPERATING EXPENSES	$14,397,582	$3,220,325	$17,617,907	$269,150	$17,887,057	
7	Operating Income Before FIT	$8,094,638	($1,107,425)	$4,987,213	$4,971,848	$9,959,058	
8	Provision for Income Taxes	1,252,104	(700,924)	551,180	1,870,906	2,422,086	C-2
9	NET INCOME	$4,842,534		$4,436,033	$3,100,940	$7,536,973	
10	Rate of Return on Rate Base			$76,208,020		$76,208,020	
						9.89%	

Schedule of Water Net Operating Income
Water
Company: United Water Florida
Schedule Year Ended
Projected: 1999

Florida Public Service Commission
Schedule: B-1
Page 4 of 6
Docket No: 980451-WS
Preparer: Jost

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, include an additional schedule showing a description and calculation of charge.

Line No.	Description	Balance Per Books	Utility Test Year Adjustments	Requested Revenue Requirement @ Present	Requested Annual Adjustment	Requested Revenue Requirement	Supporting Schedule
1	OPERATING REVENUES	$6,682,515	$366,589	$7,118,104	$2,254,655	$8,353,759	B-4
2	Operation and Maintenance	3,466,048	501,920	3,969,968	14,201	4,004,167	B-6
3	Depreciation, Net of CIAC Amort.	517,733	509,830	1,027,563		1,027,563	B-14
4	Amortization of Acquisition Adjustment	12,782	8,637	21,389		21,389	
5	Taxes Other Than FIT	781,334	116,101	877,436	100,559	977,995	B-15
6	OPERATING EXPENSES	$4,779,866	$1,136,488	$5,916,354	$114,760	$6,031,114	
7	Operating Income Before FIT	$2,072,649	($869,899)	$1,202,750	$2,119,895	$3,322,645	
8	Provision for Income Taxes	460,128	(448,340)	11,788	797,717	809,504	C-2
9	NET INCOME	$1,812,521		$1,190,962	$1,322,179	$2,513,141	
10	Rate Base			$25,410,929		$25,410,929	
	Rate of Return on Rate Base			4.69%		9.89%	

Schedule of Water Net Operating Income
Combined
Company: United Water Florida
Schedule Year Ended
Interim: 1998

Florida Public Service Commission
Schedule: B-1
Page 5 of 6
Docket No: 980451-WS
Preparer: Joel

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.	Description	Balance Per Books	Utility Test Year Adjustments	Requested Revenue Requirement @ Present	Requested Annual Adjustment	Requested Revenue Requirement	Supporting Schedule
1	OPERATING REVENUES	$20,492,220		$20,492,220	$2,222,916	$22,715,136	B-4
2	Operation and Maintenance	10,405,185		10,405,185	14,126	10,419,311	B-8
3	Depreciation, Net of CIAC Amort.	1,536,378		1,536,378		1,536,378	B-14
4	Amortization of Acquisition Adjustment	28,160		28,160		28,160	
5	Taxes Other Than FIT	2,427,859		2,427,859	100,031	2,527,890	B-15
	OPERATING EXPENSES	$14,397,582		$14,397,582	$114,157	$14,511,740	
6	Operating Income Before FIT	$6,094,638		$6,094,638	$2,108,758	$8,203,396	
7	Provision for Income Taxes	1,252,104	(57,962)	1,194,122	793,526	1,987,647	C-2
8	NET INCOME	$4,842,534		$4,900,516	$1,315,233	$6,213,749	
9	Rate Base			$62,848,823		$62,848,823	
10	Rate of Return on Rate Base			7.80%		9.89% *	

*Commission Order No. 16574, Docket No. 870971-WS(CR) established for the rate of return to be used in the interim rate proceeding from 12.40% to 13.23%. However United Water Florida waives that right and opts to use that rate of return developed on Schedule D-1.

Schedule of Water Net Operating Income
Water
Company: United Water Florida
Schedule Year Ended
Interim: 1995

Florida Public Service Commission
Schedule: B-1
Page 6 of 6
Docket No: 960451-WS
Preparer: Joel

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.	Description	Balance Per Books	Utility Test Year Adjustments	Requested Revenue Requirement @ Present	Requested Annual Adjustment	Requested Revenue Requirement	Supporting Schedule
1	OPERATING REVENUES	$6,852,515		$6,852,515	$1,148,966	$8,001,481	B-4
2	Operation and Maintenance	3,488,046		3,488,046	7,301	3,495,348	B-6
3	Depreciation, Net of CIAC Amort.	517,733		517,733		517,733	B-14
4	Amortization of Acquisition Adjustment	12,752		12,752		12,752	
5	Taxes Other Than FIT	761,334		761,334	51,703	813,036	B-15
	OPERATING EXPENSES	$4,779,866		$4,779,866	$59,005	$4,838,870	
6	Operating Income Before FIT	$2,072,649		$2,072,649	$1,089,961	$3,162,611	
7	Provision for Income Taxes	460,128	(100,376)	359,752	410,152	769,904	C-2
8	NET INCOME	$1,612,521		$1,712,896	$679,809	$2,392,707	
9	Rate Base			$24,193,192		$24,193,192	
10	Rate of Return on Rate Base			7.08%		9.89% *	

*Commission Order No. 10531, Docket No. 810971-WS(CR) established for the rate of return to be used in the interim rate proceeding from 12.49% to 13.33%. However United Water Florida waives that right and opts to use that rate of return developed on Schedule D-1.

Schedule of Water Net Operating Income
Wastewater
Company: United Water Florida
Schedule Year Ended
Projected: 1997

Florida Public Service Commission
Schedule: B-2
Page 1 of 3
Docket No: 980461-WS
Preparer: Joet

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.	Description	Balance Per Books	Utility Test Year Adjustments	Requested Revenue Requirement @ Present	Requested Annual Adjustment	Requested Revenue Requirement	Supporting Schedule
1	OPERATING REVENUES	$13,838,705	$2,034,077	$15,872,782	$5,112,600	$20,766,382	B-4
2	Operation and Maintenance	6,917,139	1,038,451	7,955,590	32,490	7,988,079	B-6
3	Depreciation, Net of CIAC Amort.	1,020,645	1,934,468	2,955,113		2,955,113	B-14
4	Amortization of Acquisition Adjustment	13,408	16,202	29,610		29,610	
5	Taxes Other Than FIT	1,866,525	60,909	1,727,434	230,067	1,957,501	B-15
	OPERATING EXPENSES	$9,817,717	$3,050,030	$12,667,747	$262,557	$12,930,303	
6	Operating Income Before FIT	$4,021,988	($1,015,953)	$3,008,036	$4,850,043	$7,856,078	
7	Provision for Income Taxes	791,976	(702,691)	89,315	1,825,071	1,914,386	C-2
8	Utility Operating Income	$3,230,012	($313,292)	$2,916,720	$3,024,972	$5,941,692	
9	Rate Base			$60,077,777		$60,077,777	
10	Rate of Return on Rate Base			4.85%		9.89%	

United Water Florida
Schedule of Water Net Operating Income
Wastewater
Company: United Water Florida
Schedule Year Ended
Projected: 1998

Florida Public Service Commission
Schedule: B-2
Page 2 of 3
Docket No: 980461-WS
Preparer: Joet

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.	Description	Balance Per Books	Utility Test Year Adjustments	Requested Revenue Requirement @ Present	Requested Annual Adjustment	Requested Revenue Requirement	Supporting Schedule
1	OPERATING REVENUES	$13,838,705	$1,646,311	$15,486,016	$3,006,340	$18,492,356	B-4
2	Operation and Maintenance	6,917,139	696,815	7,612,954	19,105	7,632,059	B-6
3	Depreciation, Net of CIAC Amort.	1,020,645	1,429,736	2,450,381		2,450,381	B-14
4	Amortization of Acquisition Adjustment	13,408	18,039	31,446		31,446	
5	Taxes Other Than FIT	1,666,525	(59,753)	1,606,772	135,295	1,742,067	B-15
	OPERATING EXPENSES	$9,617,717	$2,083,836	$11,701,553	$154,390	$11,855,943	
6	Operating Income Before FIT	$4,021,988	($237,525)	$3,784,463	$2,851,950	$6,636,413	
7	Provision for Income Taxes	791,976	(252,584)	539,392	1,073,189	1,612,581	C-2
8	NET INCOME	$3,230,012		$3,245,071	$1,778,761	$5,023,832	
9	Rate Base			$50,797,091		$50,797,091	
10	Rate of Return on Rate Base			6.39%		9.89%	

Schedule of Water Net Operating Income
Wastewater
Company: United Water Florida
Schedule Year Ended
Interim: 1996

Florida Public Service Commission
Schedule: B-2
Page 3 of 3
Docket No: 960451-WS
Preparer: Joel

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

Line No.	Description	Balance Per Books	Utility Test Year Adjustments	Requested Revenue Requirement @ Present	Requested Annual Adjustment	Requested Revenue Requirement	Supporting Schedule
1	OPERATING REVENUES	$13,839,705		$13,839,705	$1,073,860	$14,713,565	B-4
2	Operation and Maintenance	6,917,139		6,917,139	6,825	6,923,963	B-6
3	Depreciation, Net of CIAC Amort.	1,020,846		1,020,846		1,020,846	B-14
4	Amortization of Acquisition Adjustment	13,406		13,406		13,406	
5	Taxes Other Than FIT	1,666,525		1,666,525	48,328	1,714,853	B-15
	OPERATING EXPENSES	$9,617,717		$9,617,717	$55,152	$9,672,868	
6	Operating Income Before FIT	4,021,988		4,021,988	1,018,707	5,040,795	
7	Provision for Income Taxes	791,976	42,394	834,370	383,373	1,217,743	C-2
8	NET INCOME	$3,230,012		$3,187,618	$635,434	$3,823,042	
9	Rate Base			$38,655,631		$38,655,631	
10	Rate of Return on Rate Base			8.25%		9.89% *	

*Commission Order No. 16551, Docket No. 810071-WS(CE) established for the rate of return to be used in the interim rate proceeding from 12.49% to 13.23%. However United Water Florida waives that right and opts to use that rate of return developed on Schedule D-1.

Schedule of Adjustments to Operating Income

Florida Public Service Commission

United Water Florida–Combined
Schedule Year Ending 1995, 1996 & 1997
Historic: 1995
Projected: 1996 & 1997

Schedule B–3
Page 1 of 3
Docket: 960451–WS
Preparer: Jost

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

Schedule	Description	BASE YEAR 12/31/95	12/31/96	TEST YEAR 12/31/97	TEST YEAR ADJUSTMENT
G–20	Salary and Wages	3,420,602	3,631,461	3,748,757	328,155
G–21	Medical and Life	505,624	517,613	561,207	55,583
G–22	Pension	56,507	139,895	139,895	83,388
G–23	Post Retirement Benefits	15,607	503,872	539,663	524,056
G–24	Employee Savings Plan	69,613	86,825	91,690	22,077
G–25	Outside Services	321,110	364,388	554,396	233,286
G–26	Purchased Water	115,374	153,936	173,296	57,922
G–27	Purchased Power	1,290,553	1,311,398	1,328,787	38,234
G–28	Chemicals	206,339	214,437	217,403	11,065
G–29	Transportation	339,170	490,023	514,031	174,861
G–30	Uncollectibles	113,279	143,499	145,708	32,429
G–31	Management Charges	870,903	839,700	860,692	(10,211)
G–32	General Insurance	344,354	397,071	397,071	52,717
G–33	Payroll Overhead to Construction	(259,228)	(285,891)	(289,725)	(30,497)
G–34	Transportation Overhead to Construction	(40,091)	(73,989)	(77,433)	(37,342)
G–35	Amortizations	182,625	202,191	254,101	71,475
G–36	Rate Case Expense	0	107,500	107,500	107,500
G–37	Leased Office Equipment	73,330	75,129	75,129	1,799
G–38	Other General Expenses	1,942,860	1,969,509	2,039,246	96,387
G–39	Outside Sewage Treatment	339,829	345,990	349,880	10,051
G–40	Sludge Hauling Expense	496,806	446,363	451,393	(45,414)
	TOTAL O&M	$10,405,185	$11,602,921	$12,182,687	$1,777,501
G–41	Depreciation Expense	$1,538,378	$3,477,944	$4,278,286	$2,739,908
	GENERAL TAXES				
G–42	PSC Assessment	922,150	1,017,230	1,033,210	111,060
G–43	Payroll Taxes	302,541	332,469	342,993	40,452
G–44	Ad Valorem Taxes	1,178,100	1,106,838	1,280,042	101,942
G–45	Other General Taxes	25,068	25,670	26,311	1,243
	TOTAL GENERAL TAXES	$2,427,859	$2,484,207	$2,682,557	$254,696

Schedule of Adjustments to Operating Income

Florida Public Service Commission

United Water Florida–Water
Schedule Year Ending 1995, 1996 & 1997
Historic: 1995
Projected: 1996 & 1997

Schedule B–3
Page 2 of 3
Docket: 960451–WS
Preparer: Jost

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

Schedule	Description	BASE YEAR 12/31/95	12/31/96	TEST YEAR 12/31/97	TEST YEAR ADJUSTMENT
G–20	Salary and Wages	1,406,206	1,307,326	1,349,553	(56,653)
G–21	Medical and Life	162,114	186,341	202,035	39,920
G–22	Pension	(58,966)	50,362	50,362	109,330
G–23	Post Retirement Benefits	15,607	181,394	194,279	178,672
G–24	Employee Savings Plan	69,613	31,977	33,008	(36,605)
G–25	Outside Services	116,583	130,042	216,029	99,446
G–26	Purchased Water	115,374	153,938	173,296	57,922
G–27	Purchased Power	423,990	437,900	445,468	21,478
G–28	Chemicals	88,133	95,186	96,816	8,683
G–29	Transportation	104,944	176,408	185,051	80,107
G–30	Uncollectibles	33,419	41,291	42,261	8,842
G–31	Management Charges	261,271	302,292	309,849	48,578
G–32	General Insurance	103,286	142,945	142,945	39,660
G–33	Payroll Overhead to Construction	(176,214)	(102,921)	(104,301)	71,913
G–34	Transportation Overhead to Construction	(26,369)	(26,636)	(27,876)	(1,507)
G–35	Amortizations	88,852	113,015	131,630	42,778
G–36	Rate Case Expense	0	38,700	38,700	38,700
G–37	Leased Office Equipment	73,330	27,046	27,046	(46,284)
G–38	Other General Expenses	686,875	703,360	720,944	34,069
G–39	Outside Sewage Treatment	0	0	0	0
G–40	Sludge Hauling Expense	0	0	0	0
	TOTAL O&M	$3,488,046	$3,989,966	$4,227,097	$739,051
G–41	Depreciation Expense	$517,733	$1,027,563	$1,323,173	$805,440
	GENERAL TAXES				
G–42	PSC Assessment	308,363	320,360	327,890	19,527
G–43	Payroll Taxes	90,762	119,689	123,478	32,716
G–44	Ad Valorem Taxes	353,430	428,397	494,541	141,111
G–45	Other General Taxes	8,779	8,990	9,214	435
	TOTAL GENERAL TAXES	$761,334	$877,435	$955,123	$193,789

Schedule of Adjustments to Operating Income

Florida Public Service Commission

United Water Florida–Wastewater
Schedule Year Ending 1995, 1996 & 1997
Historic: 1995
Projected: 1996 & 1997

Schedule B–3
Page 3 of 3
Docket: 960451–WS
Preparer: Jost

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

Schedule	Description	BASE YEAR 12/31/95	12/31/96	TEST YEAR 12/31/97	TEST YEAR ADJUSTMENT
G–20	Salary and Wages	2,014,396	2,324,135	2,399,205	384,809
G–21	Medical and Life	343,510	331,272	359,173	15,663
G–22	Pension	115,475	89,533	89,533	(25,942)
G–23	Post Retirement Benefits	0	322,476	345,384	345,384
G–24	Employee Savings Plan	0	56,848	56,682	56,682
G–25	Outside Services	204,527	234,346	336,367	133,840
G–26	Purchased Water	0	0	0	0
G–27	Purchased Power	866,563	873,496	883,319	16,756
G–28	Chemicals	118,206	119,251	120,587	2,381
G–29	Transportation	234,226	313,615	328,980	94,753
G–30	Uncollectibles	79,860	102,206	103,447	23,587
G–31	Management Charges	609,632	537,408	550,843	(58,789)
G–32	General Insurance	241,068	254,125	254,125	13,057
G–33	Payroll Overhead to Construction	(83,015)	(182,970)	(185,424)	(102,409)
G–34	Transportation Overhead to Construction	(13,722)	(47,353)	(49,557)	(35,835)
G–35	Amortizations	93,773	89,176	122,470	28,697
G–36	Rate Case Expense	0	68,800	68,800	68,800
G–37	Leased Office Equipment	0	48,082	48,082	48,082
G–38	Other General Expenses	1,256,004	1,286,149	1,318,302	62,298
G–39	Outside Sewage Treatment	339,829	345,990	349,880	10,051
G–40	Sludge Hauling Expense	496,806	446,363	451,393	(45,414)
	TOTAL O&M	$6,917,139	$7,612,954	$7,955,590	$1,038,451
G–41	Depreciation Expense	$1,020,645	$2,450,381	$2,955,113	$1,934,468
	GENERAL TAXES				
G–42	PSC Assessment	613,787	696,871	705,320	91,533
G–43	Payroll Taxes	211,779	212,780	219,516	7,737
G–44	Ad Valorem Taxes	824,670	680,441	785,501	(39,169)
G–45	Other General Taxes	16,289	16,680	17,097	808
	TOTAL GENERAL TAXES	$1,666,525	$1,606,772	$1,727,434	$60,909

Test Year Operating Revenues

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995

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

Schedule: B-4
Page 1 of 1
Preparer: F.Gradilone
Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water	SEWER SALES Account No. and Description	(1) Total Sewer
1	460 Unmetered Water Revenue	$0	521.1 Flat Rate - Residential	$0
2	461.1 Metered - Residential	$3,564,006	521.2 Flat Rate - Commercial	$0
3	461.2 Metered - Commercial	$2,854,294	521.3 Flat Rate - Industrial	$0
4	461.3 Metered - Industrial	$0	521.4 Flat Rate - Public Authorities	$0
5	461.4 Metered - Public Authorities	$153,795	521.5 Flat Rate - Multi-Family	$0
6	461.5 Metered - Multi-Family	$0	521.6 Flat Rate - Other	$0
7	462.1 Public Fire Protection	$0	522.1 Measured - Residential	$5,625,481
8	462.2 Private Fire Protection	$179,693	522.2 Measured - Commercial	$7,752,043
9	464 Other Sales - Public Authorities	$0	522.3 Measured - Industrial	$0
10	465 Irrigation Customers	$0	522.4 Measured - Public Authority	$307,043
11	466 Sales for Resale	$0	522.5 Measured - Multi-Family	$0
12	467 Interdepartmental Sales	$0	523 Other Sales - Public Authorities	$0
13			524 Revenues from Other Systems	$0
14	TOTAL WATER SALES	$6,751,788	525 Interdepartmental Sales	$0
15				
16	OTHER WATER REVENUES		TOTAL SEWER SALES	$13,684,568
17	470 Unbilled Revenues	$10,653		
18	471 Misc. Service Revenues	$90,074	OTHER SEWER REVENUES	
19	472 Rents From Water Property	$0	531 Sale of Sludge	$0
20	473 Interdepartmental Rents	$0	532 Forfeited Discounts	$0
21	474 Other Water Revenues		534 Rents From Sewer Property	$0
22			535 Interdepartmental Rents	$0
23	TOTAL OTHER WATER REVENUES	$100,727	536 Other Sewer Revenues	$0
24			Unbilled Revenues	($44,863)
25				
26			TOTAL OTHER SEWER REVENUES	($44,863)
27				
28	TOTAL WATER OPERATING REVENUES	$6,852,515	TOTAL SEWER OPERATING REVENUE	$13,639,705
29		==========		==========
30				
31	TOTAL OPERATING REVENUES WATER AND SEWER SYSTEMS COMBINED			$20,492,220
32				==========

Company: United Water Florida – Water
Docket No.: 960451–WS
Historic: 1995
Projected 1996 & 1997

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

Line #	PSC ACCT.	(1) # Account Number and Name	(2) 31–Jan–97	(3) 28–Feb–97	(4) 31–Mar–97	(5) 30–Apr–97	(6) 31–May–97	(7) 30–Jun–97
1	601	Salaries and Wages – Employees	112,463	112,463	112,463	112,463	112,463	112,463
2	604	Employee Pensions and Benefits	22,171	22,171	22,171	22,171	22,171	22,171
3	610	Purchased Water	14,441	14,441	14,441	14,441	14,441	14,441
4	615	Purchased Power	37,122	37,122	37,122	37,122	37,122	37,122
5	616	Fuel for Power Purchased	548	548	548	548	548	548
6	618	Chemicals	8,068	8,068	8,068	8,068	8,068	8,068
7	620	Materials and Supplies	16,105	16,105	16,105	16,105	16,105	16,105
8	631	Contractual Services – Engineering	60	60	60	60	60	60
9	632	Contractual Services – Accounting	601	601	601	601	601	601
10	633	Contractual Services – Legal	2,786	2,786	2,786	2,786	2,786	2,786
11	634	Contractual Services – Management Fees	25,821	25,821	25,821	25,821	25,821	25,821
12	635	Contractual Services – Other	42,651	42,651	42,651	42,651	42,651	42,651
13	641	Rental of Building/Real Property	2,484	2,484	2,484	2,484	2,484	2,484
14	642	Rental of Equipment	0	0	0	0	0	0
15	650	Transportation Expenses	15,421	15,421	15,421	15,421	15,421	15,421
16	656	Insurance – Vehicle	1,169	1,169	1,169	1,169	1,169	1,169
17	657	Insurance – General Liability	24,656	24,656	24,656	24,656	24,656	24,656
18	658	Insurance – Workman's Compensation	3,957	3,957	3,957	3,957	3,957	3,957
19	659	Insurance – Other	20	20	20	20	20	20
20	660	Advertising Expense	0	0	0	0	0	0
21	666	Regulatory Commission Expense	3,225	3,225	3,225	3,225	3,225	3,225
22	667	Regulatory Commission Expense – Other	0	0	0	0	0	0
23	670	Bad Debt Expenses	3,522	3,522	3,522	3,522	3,522	3,522
24	675	Miscellaneous Expenses	13,612	13,612	13,612	13,612	13,612	13,612
		TOTAL OPERATING EXPENSES	$350,902	$350,902	$350,902	$350,902	$350,902	$350,902

Company: United Water Florida – Water
Docket No.: 960451-WS
Historic: 1995
Projected 1996 & 1997

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

Line #	PSC ACCT. #	(1) Account Number and Name	(8) 31-Jul-97	(9) 31-Aug-97	(10) 30-Sep-97	(11) 31-Oct-97	(12) 30-Nov-97	(13) 31-Dec-97	(14) TOTAL AMOUNT
1	601	Salaries and Wages – Employees	112,463	112,463	112,463	112,463	112,463	112,463	1,349,553
2	604	Employee Pensions and Benefits	22,171	22,171	23,527	23,527	23,527	23,527	282,323
3	610	Purchased Water	14,441	14,441	14,441	14,441	14,441	14,441	173,296
4	615	Purchased Power	37,122	37,122	37,122	37,122	37,122	37,122	445,466
5	616	Fuel for Power Purchased	548	548	548	548	548	548	6,582
6	618	Chemicals	8,068	8,068	8,068	8,068	8,068	8,068	96,816
7	620	Materials and Supplies	16,105	16,105	16,105	16,105	16,105	16,105	193,256
8	631	Contractual Services – Engineering	60	60	60	60	60	60	723
9	632	Contractual Services – Accounting	601	601	601	601	601	601	7,210
10	633	Contractual Services – Legal	2,786	2,786	2,786	2,786	2,786	2,786	33,426
11	634	Contractual Services – Management Fees	25,821	25,821	25,821	25,821	25,821	25,821	309,849
12	635	Contractual Services – Other	42,651	42,651	42,651	42,651	42,651	42,651	511,809
13	641	Rental of Building/Real Property	2,484	2,484	2,484	2,484	2,484	2,484	29,807
14	642	Rental of Equipment	0	0	0	0	0	0	
15	650	Transportation Expenses	15,421	15,421	15,421	15,421	15,421	15,421	185,051
16	656	Insurance – Vehicle	1,169	1,169	1,169	1,169	1,169	1,169	14,028
17	657	Insurance – General Liability	24,656	24,656	24,656	24,656	24,656	24,656	295,870
18	658	Insurance – Workman's Compensation	3,957	3,957	3,957	3,957	3,957	3,957	47,487
19	659	Insurance – Other	20	20	20	20	20	20	238
20	660	Advertising Expense	0	0	0	0	0	0	0
21	666	Regulatory Commission Expense	3,225	3,225	3,225	3,225	3,225	3,225	38,700
22	667	Regulatory Commission Expense – Other	0	0	0	0	0	0	0
23	670	Bad Debt Expenses	3,522	3,522	3,522	3,522	3,522	3,522	42,261
24	675	Miscellaneous Expenses	13,612	13,612	13,612	13,612	13,612	13,612	163,343
		TOTAL OPERATING EXPENSES	$350,902	$350,902	$352,258	$352,258	$352,258	$352,258	4,227,097

Company: United Water Florida – Water
Docket No.: 960451–WS
Historic: 1995
Projected 1996 & 1997

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

Schedule:B–5
Page 3 of 6
Preparer: Jost
Recap Schedules : B–1

Line #	PSC ACCT. #	(1) Account Number and Name	(2) 31–Jan–96	(3) 29–Feb–96	(4) 31–Mar–96	(5) 30–Apr–96	(6) 31–May–96	(7) 30–Jun–96
1	601	Salaries and Wages – Employees	108,944	108,944	108,944	108,944	108,944	108,944
2	604	Employee Pensions and Benefits	22,171	22,171	22,171	22,171	22,171	22,171
3	610	Purchased Water	12,828	12,828	12,828	12,828	12,828	12,828
4	615	Purchased Power	36,492	36,492	36,492	36,492	36,492	36,492
5	616	Fuel for Power Purchased	535	535	535	535	535	535
6	618	Chemicals	7,932	7,932	7,932	7,932	7,932	7,932
7	620	Materials and Supplies	15,712	15,712	15,712	15,712	15,712	15,712
8	631	Contractual Services – Engineering	59	59	59	59	59	59
9	632	Contractual Services – Accounting	586	586	586	586	586	586
10	633	Contractual Services – Legal	2,718	2,718	2,718	2,718	2,718	2,718
11	634	Contractual Services – Management Fees	25,191	25,191	25,191	25,191	25,191	25,191
12	635	Contractual Services – Other	34,650	34,650	34,650	34,650	34,650	34,650
13	641	Rental of Building/Real Property	2,478	2,478	2,478	2,478	2,478	2,478
14	642	Rental of Equipment						
15	650	Transportation Expenses	14,701	14,701	14,701	14,701	14,701	14,701
16	656	Insurance – Vehicle	1,140	1,140	1,140	1,140	1,140	1,140
17	657	Insurance – General Liability	23,536	23,536	23,536	23,536	23,536	23,536
18	658	Insurance – Workman's Compensation	3,957	3,957	3,957	3,957	3,957	3,957
19	659	Insurance – Other	20	20	20	20	20	20
20	660	Advertising Expense						
21	666	Regulatory Commission Expense	3,225	3,225	3,225	3,225	3,225	3,225
22	667	Regulatory Commission Expense – Other						
23	670	Bad Debt Expenses	3,441	3,441	3,441	3,441	3,441	3,441
24	675	Miscellaneous Expenses	12,180	12,180	12,180	12,180	12,180	12,180
		TOTAL OPERATING EXPENSES	$332,497	$332,497	$332,497	$332,497	$332,497	$332,497

Company: United Water Florida – Water
Docket No.: 960451–WS
Historic: 1995
Projected 1996 & 1997

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

Schedule:B–5
Page 4 of 6
Preparer: Jost
Recap Schedules : B–1

Line #	PSC ACCT. #	(1) Account Number and Name	(8) 31–Jul–96	(9) 31–Aug–96	(10) 30–Sep–96	(11) 31–Oct–96	(12) 30–Nov–96	(13) 31–Dec–96	(14) TOTAL AMOUNT
1	601	Salaries and Wages – Employees	108,944	108,944	108,944	108,944	108,944	108,944	1,307,328
2	604	Employee Pensions and Benefits	22,171	22,171	22,171	22,171	22,171	22,171	266,047
3	610	Purchased Water	12,828	12,828	12,828	12,828	12,828	12,828	153,938
4	615	Purchased Power	36,492	36,492	36,492	36,492	36,492	36,492	437,900
5	616	Fuel for Power Purchased	535	535	535	535	535	535	6,421
6	618	Chemicals	7,932	7,932	7,932	7,932	7,932	7,932	95,186
7	620	Materials and Supplies	15,712	15,712	15,712	15,712	15,712	15,712	188,542
8	631	Contractual Services – Engineering	59	59	59	59	59	59	706
9	632	Contractual Services – Accounting	586	586	586	586	586	586	7,034
10	633	Contractual Services – Legal	2,718	2,718	2,718	2,718	2,718	2,718	32,610
11	634	Contractual Services – Management Fees	25,191	25,191	25,191	25,191	25,191	25,191	302,292
12	635	Contractual Services – Other	34,650	34,650	34,650	34,650	34,650	34,650	415,797
13	641	Rental of Building/Real Property	2,478	2,478	2,478	2,478	2,478	2,478	29,740
14	642	Rental of Equipment							
15	650	Transportation Expenses	14,701	14,701	14,701	14,701	14,701	14,701	176,408
16	656	Insurance – Vehicle	1,140	1,140	1,140	1,140	1,140	1,140	13,686
17	657	Insurance – General Liability	23,538	23,538	23,538	23,538	23,538	23,538	282,459
18	658	Insurance – Workman's Compensation	3,957	3,957	3,957	3,957	3,957	3,957	47,487
19	659	Insurance – Other	20	20	20	20	20	20	238
20	660	Advertising Expense							
21	666	Regulatory Commission Expense	3,225	3,225	3,225	3,225	3,225	3,225	38,700
22	667	Regulatory Commission Expense – Other							
23	670	Bad Debt Expenses	3,441	3,441	3,441	3,441	3,441	3,441	41,291
24	675	Miscellaneous Expenses	12,180	12,180	12,180	12,180	12,180	12,180	146,157
		TOTAL OPERATING EXPENSES	$332,497	$332,497	$332,497	$332,497	$332,497	$332,497	$3,989,967

Company: United Water Florida – Water
Docket No.: 960451–WS
Historic: 1995
Projected 1996 & 1997

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

Schedule:B–5
Page 5 of 6
Preparer: Jost
Recap Schedules : B–1

Line #	PSC ACCT. #	(1) Account Number and Name	(2) 31–Jan–95	(3) 28–Feb–95	(4) 31–Mar–95	(5) 30–Apr–95	(6) 31–May–95	(7) 30–Jun–95
1	601	Salaries and Wages – Employees	$126,116	$107,180	$119,431	$107,366	$125,047	$119,094
2	604	Employee Pensions and Benefits	24,417	30,077	43,438	202	29,680	11,521
3	610	Purchased Water	20,986	1,006	(3,828)	(1,004)	13,021	6,692
4	615	Purchased Power	28,201	29,094	33,360	26,936	57,501	34,078
5	616	Fuel for Power Purchased	898	0	495	70	1,392	38
6	618	Chemicals	5,833	9,466	5,372	6,495	10,726	5,969
7	620	Materials and Supplies	14,108	10,661	16,884	13,921	20,899	20,160
8	631	Contractual Services – Engineering	0	13	3	0	220	0
9	632	Contractual Services – Accounting	860	860	860	860	860	860
10	633	Contractual Services – Legal	0	3,036	3,375	1,304	3,579	7,465
11	634	Contractual Services – Management Fees	11,963	16,936	22,589	24,995	19,192	22,846
12	635	Contractual Services – Other	32,352	26,873	50,966	22,526	30,736	37,871
13	641	Rental of Building/Real Property	6,571	6,028	6,210	5,746	5,740	6,229
14	642	Rental of Equipment						
15	650	Transportation Expenses	6,320	6,137	7,544	7,462	7,806	7,467
16	656	Insurance – Vehicle	0	855	566	499	512	530
17	657	Insurance – General Liability	6,893	4,322	5,606	5,606	9,964	6,994
18	658	Insurance – Workman's Compensation	3,790	2,085	2,936	2,937	2,936	2,937
19	659	Insurance – Other	0	56	0	0	0	40
20	660	Advertising Expense						
21	666	Regulatory Commission Expense	0	0	0	0	0	0
22	667	Regulatory Commission Expense – Other						
23	670	Bad Debt Expenses	3,015	1,096	4,071	3,611	2,466	2,552
24	675	Miscellaneous Expenses	2,651	13,240	(7,366)	2,410	22,245	15,752
		TOTAL OPERATING EXPENSES	$294,974	$271,045	$314,516	$231,946	$364,526	$311,093

Company: United Water Florida – Water
Docket No.: 960451–WS
Historic: 1995
Projected: 1996 & 1997

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

Schedule:B–5
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Preparer: Jost
Recap Schedules : B–1

Line #	PSC ACCT. #	(1) Account Number and Name	(8) 31–Jul–95	(9) 31–Aug–95	(10) 30–Sep–95	(11) 31–Oct–95	(12) 30–Nov–95	(13) 31–Dec–95	(14) TOTAL AMOUNT
1	601	Salaries and Wages – Employees	$107,798	$117,668	$114,518	$118,755	$124,255	$116,962	$1,406,206
2	604	Employee Pensions and Benefits	25,183	23,188	23,555	22,954	22,972	(96,185)	161,001
3	610	Purchased Water	13,357	17,983	15,875	4,609	16,140	8,538	115,374
4	615	Purchased Power	39,969	29,821	44,913	31,993	35,774	32,351	423,990
5	616	Fuel for Power Purchased	634	800	1,036	146	521	241	6,271
6	618	Chemicals	5,816	9,657	7,735	5,498	6,706	8,860	88,133
7	620	Materials and Supplies	16,915	16,261	9,300	12,266	12,721	17,987	184,123
8	631	Contractual Services – Engineering	0	302	904	(771)	0	18	669
9	632	Contractual Services – Accounting	860	860	860	860	860	(2,592)	6,869
10	633	Contractual Services – Legal	189	145	6,441	2,137	0	4,173	31,846
11	634	Contractual Services – Management Fees	20,695	21,430	24,545	23,662	24,299	26,118	261,271
12	635	Contractual Services – Other	28,174	24,021	26,098	26,219	31,018	36,796	373,673
13	641	Rental of Building/Real Property	7,237	6,926	6,710	5,643	2,103	10,818	75,960
14	642	Rental of Equipment	10,994	9,936	2,952	15,432	10,155	12,738	104,944
15	650	Transportation Expenses	2,725	81	1,749	735	1,568	3,545	13,365
16	656	Insurance – Vehicle	6,479	6,479	6,478	17,846	10,717	10,976	96,362
17	657	Insurance – General Liability	2,936	2,936	2,936	2,936	2,936	2,936	35,250
18	658	Insurance – Workman's Compensation	0	0	0	0	81	0	177
19	659	Insurance – Other	0	0	0	0	0	0	0
20	660	Advertising Expense	2,647	4,459	4,953	1,347	986	2,214	33,419
21	666	Regulatory Commission Expense	6,934	7,783	2,377	10,944	1,336	(11,160)	67,123
22	667	Regulatory Commission Expense – Other	$299,545	$300,733	$305,934	$309,233	$306,148	$187,364	$3,466,646
23	670	Bad Debt Expenses							
24	675	Miscellaneous Expenses							
		TOTAL OPERATING EXPENSES							

Company: United Water Florida Wastewater
Docket No. 960451-WS
Historic: 1995
Projected 1996 & 1997

Schedule: B-6
Page 1 of 6
Preparer: Jost
Recap: Schedules: B-6

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

Line #	PSC ACCT	(1) ACCOUNT NO. AND NAME	(2) 31-Jan-97	(3) 28-Feb-97	(4) 31-Mar-97	(5) 30-Apr-97	(6) 31-May-97	(7) 30-Jun-97
1	701	Salary and Wages - Employees	199,934	199,934	199,934	199,934	199,934	199,934
2	703	Salary and Wages - Officers Etc.	0	0	0	0	0	0
3	704	Employee Pension and Benefits	41,965	41,965	41,965	41,965	41,965	41,965
4	710	Purchased Sewage Treatment	30,218	30,218	30,218	30,218	30,218	30,218
5	711	Sludge Removal Expense	37,616	37,616	37,616	37,616	37,616	37,616
6	715	Purchased Power	73,610	73,610	73,610	73,610	73,610	73,610
7	716	Fuel for Purchased Power	1,099	1,099	1,099	1,099	1,099	1,099
8	718	Chemicals	10,049	10,049	10,049	10,049	10,049	10,049
9	720	Material and Supplies	17,723	17,723	17,723	17,723	17,723	17,723
10	731	Contractual Services - Engineering	184	184	184	184	184	184
11	732	Contractual Services - Accounting	1,402	1,402	1,402	1,402	1,402	1,402
12	733	Outside Services - Legal	6,468	6,468	6,468	6,468	6,468	6,468
13	734	Contractual Services - Management Fees	45,904	45,904	45,904	45,904	45,904	45,904
14	735	Contractual Services - Other	93,006	93,006	93,006	93,006	93,006	93,006
15	741	Rental of Building / Real Prop.	4,544	4,544	4,544	4,544	4,544	4,544
16	742	Rental Equipment	0	0	0	0	0	0
17	750	Transportation Expenses	27,415	27,415	27,415	27,415	27,415	27,415
18	756	Insurance - Vehicle	0	0	0	0	0	0
19	757	Insurance - General Liability	43,833	43,833	43,833	43,833	43,833	43,833
20	758	Insurance - Other	6,929	6,929	6,929	6,929	6,929	6,929
21	759	Insurance - Workman's Compensation	142	142	142	142	142	142
22	760	Advertising Expense	0	0	0	0	0	0
23	766	Reg. Comm Exp. - Rate Case Amortization	5,733	5,733	5,733	5,733	5,733	5,733
24	767	Reg. Comm Exp. - Other	0	0	0	0	0	0
25	770	Bad Debt Expense	8,621	8,621	8,621	8,621	8,621	8,621
26	775	Miscellaneous Expenses	6,574	6,574	6,574	6,574	6,574	6,574
27		TOTAL OPERATING EXPENSES	$662,966	$662,966	$662,966	$662,966	$662,966	$662,966

Company: United Water Florida Wastewater
Docket No. 960451-WS
Historic: 1996
Projected 1996 & 1997

Schedule: B-6
Page 2 of 6
Preparer: Jost
Recap: Schedules: B-6

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

Line #	PSC ACCT	(1) ACCOUNT NO. AND NAME	(8) 31-Jul-97	(9) 31-Aug-97	(10) 30-Sep-97	(11) 31-Oct-97	(12) 30-Nov-97	(13) 31-Dec-97	(14) TOTAL AMOUNT
1	701	Salary and Wages - Employees	199,934	199,934	199,934	199,934	199,934	199,934	2,399,205
2	703	Salary and Wages - Officers Etc.	0	0	0	0	0	0	
3	704	Employee Pension and Benefits	41,965	41,965	41,965	41,965	41,965	41,965	503,580
4	710	Purchased Sewage Treatment	30,218	30,218	30,218	30,218	30,218	30,218	362,616
5	711	Sludge Removal Expense	37,616	37,616	37,616	37,616	37,616	37,616	451,393
6	715	Purchased Power	73,610	73,610	73,610	73,610	73,610	73,610	883,319
7	716	Fuel for Purchased Power	1,099	1,099	1,099	1,099	1,099	1,099	13,190
8	718	Chemicals	10,049	10,049	10,049	10,049	10,049	10,049	120,587
9	720	Material and Supplies	17,723	17,723	17,723	17,723	17,723	17,723	212,679
10	731	Contractual Services - Engineering	184	184	184	184	184	184	2,202
11	732	Contractual Services - Accounting	1,402	1,402	1,402	1,402	1,402	1,402	16,823
12	733	Outside Services - Legal	6,468	6,468	6,468	6,468	6,468	6,468	77,613
13	734	Contractual Services - Management Fees	45,904	45,904	45,904	45,904	45,904	45,904	550,843
14	735	Contractual Services - Other	93,006	93,006	93,006	93,006	93,006	93,006	1,116,067
15	741	Rental of Building / Real Prop.	4,544	4,544	4,544	4,544	4,544	4,544	54,525
16	742	Rental Equipment	0	0	0	0	0	0	
17	750	Transportation Expenses	27,415	27,415	27,415	27,415	27,415	27,415	328,979
18	756	Insurance - Vehicle	0	0	0	0	0	0	0
19	757	Insurance - General Liability	43,833	43,833	43,833	43,833	43,833	43,833	525,991
20	758	Insurance - Other	6,929	6,929	6,929	6,929	6,929	6,929	83,145
21	759	Insurance - Workman's Compensation	142	142	142	142	142	142	1,700
22	760	Advertising Expense	0	0	0	0	0	0	
23	766	Reg. Comm Exp. - Rate Case Amortization	5,733	5,733	5,733	5,733	5,733	5,733	68,800
24	767	Reg. Comm Exp. - Other	0	0	0	0	0	0	0
25	770	Bad Debt Expense	8,621	8,621	8,621	8,621	8,621	8,621	103,447
26	775	Miscellaneous Expenses	6,574	6,574	6,574	6,574	6,574	6,574	78,886
27		TOTAL OPERATING EXPENSES	$662,966	$662,966	$662,966	$662,966	$662,966	$662,966	$7,955,590

Company: United Water Florida Wastewater
Docket No. 960451-WS
Historic: 1995
Projected 1996 & 1997

Schedule: B-6
Page 3 of 6
Preparer: Jost
Recap: Schedules: B-6

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

Line #	PSC ACCT	(1) ACCOUNT NO. AND NAME	(2) 31-Jan-96	(3) 29-Feb-96	(4) 31-Mar-96	(5) 30-Apr-96	(6) 31-May-96	(7) 30-Jun-96
1	701	Salary and Wages - Employees	193,678	193,678	193,678	193,678	193,678	193,678
2	703	Salary and Wages - Officers Etc.	---	---	---	---	---	---
3	704	Employee Pension and Benefits	39,550	39,550	39,550	39,550	39,550	39,550
4	710	Purchased Sewage Treatment	29,868	29,868	29,868	29,868	29,868	29,868
5	711	Sludge Removal Expense	37,197	37,197	37,197	37,197	37,197	37,197
6	715	Purchased Power	72,792	72,792	72,792	72,792	72,792	72,792
7	716	Fuel for Purchased Power	1,072	1,072	1,072	1,072	1,072	1,072
8	718	Chemicals	9,936	9,936	9,936	9,936	9,936	9,936
9	720	Material and Supplies	17,291	17,291	17,291	17,291	17,291	17,291
10	731	Contractual Services - Engineering	179	179	179	179	179	179
11	732	Contractual Services - Accounting	1,368	1,368	1,368	1,368	1,368	1,368
12	733	Outside Services - Legal	6,310	6,310	6,310	6,310	6,310	6,310
13	734	Contractual Services - Management Fees	44,784	44,784	44,784	44,784	44,784	44,784
14	735	Contractual Services - Other	80,841	80,841	80,841	80,841	80,841	80,841
15	741	Rental of Building / Real Prop.	4,531	4,531	4,531	4,531	4,531	4,531
16	742	Rental Equipment	0	0	0	0	0	0
17	750	Transportation Expenses	26,135	26,135	26,135	26,135	26,135	26,135
18	756	Insurance - Vehicle	0	0	0	0	0	0
19	757	Insurance - General Liability	41,846	41,846	41,846	41,846	41,846	41,846
20	758	Insurance - Other	6,929	6,929	6,929	6,929	6,929	6,929
21	759	Insurance - Workman's Compensation	142	142	142	142	142	142
22	760	Advertising Expense	0	0	0	0	0	0
23	766	Reg. Comm Exp. - Rate Case Amortization	5,733	5,733	5,733	5,733	5,733	5,733
24	767	Reg. Comm Exp. - Other	0	0	0	0	0	0
25	770	Bad Debt Expense	8,517	8,517	8,517	8,517	8,517	8,517
26	775	Miscellaneous Expenses	5,714	5,714	5,714	5,714	5,714	5,714
27		TOTAL OPERATING EXPENSES	$634,413	$634,413	$634,413	$634,413	$634,413	$634,413

Company: United Water Florida Wastewater
Docket No. 960451-WS
Historic: 1995
Projected 1996 & 1997

Schedule: B-6
Page 4 of 6
Preparer: Jost
Recap: Schedules: B-6

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

Line #	PSC ACCT	(1) ACCOUNT NO. AND NAME	(8) 31-Jul-96	(9) 31-Aug-96	(10) 30-Sep-96	(11) 31-Oct-96	(12) 30-Nov-96	(13) 31-Dec-96	(14) TOTAL AMOUNT
1	701	Salary and Wages - Employees	193,678	193,678	193,678	193,678	193,678	193,678	2,324,135
2	703	Salary and Wages - Officers Etc.	---	---	---	---	---	---	
3	704	Employee Pension and Benefits	39,550	39,550	39,550	39,550	39,550	39,550	474,605
4	710	Purchased Sewage Treatment	29,868	29,868	29,868	29,868	29,868	29,868	358,415
5	711	Sludge Removal Expense	37,197	37,197	37,197	37,197	37,197	37,197	446,363
6	715	Purchased Power	72,792	72,792	72,792	72,792	72,792	72,792	873,498
7	716	Fuel for Purchased Power	1,072	1,072	1,072	1,072	1,072	1,072	12,868
8	718	Chemicals	9,938	9,938	9,938	9,938	9,938	9,938	119,251
9	720	Material and Supplies	17,291	17,291	17,291	17,291	17,291	17,291	207,492
10	731	Contractual Services - Engineering	179	179	179	179	179	179	2,148
11	732	Contractual Services - Accounting	1,368	1,368	1,368	1,368	1,368	1,368	16,413
12	733	Outside Services - Legal	6,310	6,310	6,310	6,310	6,310	6,310	75,720
13	734	Contractual Services - Management Fees	44,784	44,784	44,784	44,784	44,784	44,784	537,408
14	735	Contractual Services - Other	80,841	80,841	80,841	80,841	80,841	80,841	970,090
15	741	Rental of Building / Real Prop.	4,531	4,531	4,531	4,531	4,531	4,531	54,368
16	742	Rental Equipment	0	0	0	0	0	0	
17	750	Transportation Expenses	26,135	26,135	26,135	26,135	26,135	26,135	313,614
18	756	Insurance - Vehicle	0	0	0	0	0	0	0
19	757	Insurance - General Liability	41,846	41,846	41,846	41,846	41,846	41,846	502,150
20	758	Insurance - Other	6,929	6,929	6,929	6,929	6,929	6,929	83,145
21	759	Insurance - Workman's Compensation	142	142	142	142	142	142	1,700
22	760	Advertising Expense	0	0	0	0	0	0	
23	766	Reg. Comm Exp. - Rate Case Amortization	5,733	5,733	5,733	5,733	5,733	5,733	68,800
24	767	Reg. Comm Exp. - Other	0	0	0	0	0	0	0
25	770	Bad Debt Expense	8,517	8,517	8,517	8,517	8,517	8,517	102,206
26	775	Miscellaneous Expenses	5,714	5,714	5,714	5,714	5,714	5,714	68,564
27		TOTAL OPERATING EXPENSES	$634,413	$634,413	$634,413	$634,413	$634,413	$634,413	$7,812,954

Company: United Water Florida Wastewater
Docket No. 960451-WS
Historic: 1995
Projected 1996 & 1997

Schedule: B-6
Page 5 of 6
Preparer: Jost
Recap: Schedules: B-6

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

Line #	PSC ACCT	(1) ACCOUNT NO. AND NAME	(2) 31-Jan-95	(3) 28-Feb-95	(4) 31-Mar-95	(5) 30-Apr-95	(6) 31-May-95	(7) 30-Jun-95
1	701	Salary and Wages - Employees	167,683	141,097	172,414	147,905	168,566	170,200
2	703	Salary and Wages - Officers Etc.	---	---	---	---	---	---
3	704	Employee Pension and Benefits	38,134	57,276	46,535	(12,468)	56,653	54,288
4	710	Purchased Sewage Treatment	25,489	20,855	21,459	27,712	28,986	20,334
5	711	Sludge Removal Expense	38,310	35,985	46,933	54,128	54,367	27,142
6	715	Purchased Power	61,868	75,972	75,002	66,008	85,442	54,867
7	716	Fuel for Purchased Power	744	351	419	449	2,973	166
8	718	Chemicals	12,211	4,847	10,277	9,279	5,868	17,714
9	720	Material and Supplies	9,232	12,888	18,251	17,514	16,716	21,876
10	731	Contractual Services - Engineering	0	520	7	0	512	0
11	732	Contractual Services - Accounting	2,007	2,007	2,007	2,007	2,007	2,007
12	733	Outside Services - Legal	0	7,084	7,876	3,043	8,352	17,417
13	734	Contractual Services - Management Fees	27,914	44,189	52,707	58,321	44,761	53,307
14	735	Contractual Services - Other	49,934	81,405	117,124	84,129	71,402	82,127
15	741	Rental of Building / Real Prop.	434	271	1,365	218	225	1,369
16	742	Rental Equipment	---	---	---	---	---	---
17	750	Transportation Expenses	14,058	13,452	16,304	16,667	17,433	16,430
18	756	Insurance - Vehicle	0	0	0	0	0	0
19	757	Insurance - General Liability	16,083	10,066	13,064	13,084	13,084	13,084
20	758	Insurance - Other	8,843	4,864	6,854	6,854	6,854	6,854
21	759	Insurance - Workman's Compensation	45	250	66	0	0	94
22	760	Advertising Expense	---	---	---	---	---	---
23	766	Reg. Comm Exp. - Rate Case Amortization	---	---	---	---	---	---
24	767	Reg. Comm Exp. - Other	---	---	---	---	---	---
25	770	Bad Debt Expense	7,035	2,561	9,496	8,425	5,759	5,955
26	775	Miscellaneous Expenses	13,668	45,590	1,832	5,566	13,687	11,416
27		TOTAL OPERATING EXPENSES	$493,692	$561,549	$622,015	$506,842	$603,709	$576,646

Company: United Water Florida Wastewater
Docket No. 950451-WS
Historic: 1995
Projected 1996 & 1997

Schedule: B-6
Page 6 of 8
Preparer: Joet
Recap: Schedules: B-6

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

Line #	PSC ACCT	(1) ACCOUNT NO. AND NAME	(8) 31-Jul-95	(9) 31-Aug-95	(10) 30-Sep-95	(11) 31-Oct-95	(12) 30-Nov-95	(13) 31-Dec-95	(14) TOTAL AMOUNT
1	701	Salary and Wages - Employees	173,735	199,807	167,511	165,344	170,188	169,926	2,014,396
2	703	Salary and Wages - Officers Etc.	---	---	---	---	---	---	0
3	704	Employee Pension and Benefits	40,329	41,874	42,463	41,107	41,366	16,802	466,157
4	710	Purchased Sewage Treatment	34,946	34,473	43,890	39,917	33,341	20,558	351,963
5	711	Sludge Removal Expense	39,028	36,502	38,432	18,383	46,678	60,899	496,806
6	715	Purchased Power	79,725	64,858	86,048	72,667	77,246	66,861	866,563
7	716	Fuel for Purchased Power	2,329	2,319	987	1,026	516	268	12,566
8	718	Chemicals	(917)	12,918	6,405	10,371	7,172	22,060	118,206
9	720	Material and Supplies	27,071	14,400	10,535	21,597	18,884	13,865	202,629
10	731	Contractual Services - Engineering	0	706	2,109	(1,799)	0	42	2,096
11	732	Contractual Services - Accounting	2,007	2,007	2,007	2,007	2,007	(6,048)	16,028
12	733	Outside Services - Legal	80	339	15,029	4,966	0	9,736	73,945
13	734	Contractual Services - Management Fees	48,269	50,002	57,271	55,211	56,697	60,942	609,632
14	735	Contractual Services - Other	72,773	79,485	60,782	72,903	57,469	104,976	934,507
15	741	Rental of Building / Real Prop.	609	454	499	0	271	424	6,138
16	742	Rental Equipment	---	---	---	---	---	---	0
17	750	Transportation Expenses	24,847	22,176	6,555	34,400	22,981	28,922	234,226
18	756	Insurance - Vehicle	0	0	0	0	0	0	0
19	757	Insurance - General Liability	13,084	13,084	13,084	13,084	13,084	13,210	157,136
20	758	Insurance - Other	6,854	6,854	6,854	6,854	6,854	6,854	82,250
21	759	Insurance - Workman's Compensation	79	0	0	763	278	108	1,682
22	760	Advertising Expense	---	---	---	---	---	---	0
23	766	Reg. Comm Exp. - Rate Case Amortization	---	---	---	---	---	---	0
24	767	Reg. Comm Exp. - Other	---	---	---	---	---	---	0
25	770	Bad Debt Expense	6,176	10,403	11,556	5,026	2,300	5,165	79,860
26	775	Miscellaneous Expenses	16,421	23,919	19,186	8,487	13,513	17,067	190,353
27		TOTAL OPERATING EXPENSES	$587,464	$618,581	$569,203	$572,334	$570,845	$612,258	$6,917,139

Florida Public Service Commission

Schedule of Water and Wastewater
Operation & Maintenance Expense Comparison

Schedule: B – 7
Page: 1 of 2
Preparer: David deNagy

Company: United Water Florida
Docket No.: 960451 – WS
Test Year Ended: 12/31/95

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 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	Acct. No.	Name	Prior TY 12/31/90	Benchmark Amount	Current TY 12/31/95	$ Difference	% Difference	Explanation
1		**Water**						
2	601	Salaries and Wages – Employees	398,256	1,429,335	1,406,206	(23,129)	-1.62%	
3	603	Salaries and Wages – Officers	0	0	0	0	0.00%	
4	604	Employee Pensions and Benefits	62,538	224,448	161,001	(63,447)	-28.27%	
5	610	Purchased Water	16,867	60,535	115,374	54,839	90.59%	1
6	615	Purchased Power	230,480	827,189	430,261	(396,928)	-47.99%	
7	618	Chemicals	30,959	111,111	88,133	(22,978)	-20.68%	
8	620	Materials and Supplies	78,916	283,228	184,123	(99,105)	-34.99%	
9	631	Contractual Services – Eng	1,150	4,127	689	(3,438)	-83.31%	
10	632	Contractual Services – Acct.	3,937	14,130	6,869	(7,261)	-51.39%	
11	633	Contractual Services – Legal	9,938	35,667	31,846	(3,821)	-10.71%	
12	634	Contractual Services – Management Fees	76,305	273,857	261,271	(12,586)	-4.60%	
13	635	Contractual Services – Other	70,299	252,291	373,673	121,382	48.11%	2
14	641	Rental of Building/Real Property	9,154	32,854	75,960	43,106	131.21%	3
15	642	Rental of Equipment	0	0	0	0	0.00%	
16	650	Transportation Expenses	28,450	102,107	104,944	2,837	2.78%	4
17	656	Insurance – Vehicle	0	0	13,366	13,366	13366.00%	5
18	657	Insurance – General Liability	14,024	50,332	98,362	48,030	95.43%	6
19	658	Insurance – Worker's Compensation	8,462	30,370	35,250	4,880	16.07%	6
20	659	Insurance – Other	446	1,601	177	(1,424)	-88.94%	
21	660	Advertising Expense	0	0	0	0	0.00%	
22	666	Regulatory Commission Expenses – Amort.	22,014	79,008	0	(79,008)	-100.00%	
23	667	Regulatory Commission Expenses – Other	700	2,512	0	(2,512)	-100.00%	
24	670	Bad Debt Expense	6,455	23,167	33,419	10,252	44.25%	7
25	675	Miscellaneous Expenses	7,210	25,877	67,123	41,246	159.40%	8
26								
27			1,076,557	3,863,746	3,488,046	(375,700)	-34.90%	
28		Total Water Utility Expenses	13,329		26,895	13,566	101.78%	
29		Customer Growth (1)	86.3		153.5	67.20	77.87%	
30		Consumer Price Index (2)					3.5890	
31		Compound Multiplier (Growth x CPI)						
32								
33		(1) 1990 and 1995 Consolidated Annual Reports.						
34		(2) U.S. Bureau of Labor Statistics (1982–1984 = 100).						

Schedule of Water and Wastewater
Operation & Maintenance Expense Comparison

Company: United Water Florida
Docket No.: 960451 – WS
Test Year Ended: 12/31/96

Florida Public Service Commission

Schedule B – 7
Page 2 of 2

Footnote #

1 Purchased water increased as a result of the acquisitions of Atlantic Utilities, San Pablo and the retirement of their antiquated water treatment facilities.

2 The following more readily identifiable items represent costs attributed to one or more of operational, regulatory or permit changes:

Outside Services

Maintenance of Mains:	52,375 Leak detection: 16, paving & concrete 11.
Maintenance of Services:	15,435 Dump fees: 10.
Maintenance of Meters:	13,142 3" and larger meter testing: 11.
Maintenance of Heavy Equipment:	26,839 Previously included in transportation.
Computer Costs	(24,625)
Other	9,256 CWE Goalsharing program.
General Plant	21,273 Office electric/supplies/cleaning/yard maint.: 21.
Total	113,695

3 The combined water and wastewater expense to this line is less than 1980; hbowever, the total costs were not properly allocated between water and wastewater.

4 Transportation cost increases in 1995 are lease costs of vehicles not incurred in 1980. UWFL now leases vehicles versus owning them. Vehicles were capitalized prior to 1994 and included in rate base.

Transportation Cost	104,900
Less: Lease Cost	45,000
Sub – total	59,900
Plus: Heavy Equipment	26,800
Total Transportation	86,700

5 Costs to this expense account are a coding error. All but $2,700 is travel and should be coded to NARUC account 675 (Miscellaneous) rather than 656 (Insurance – Vehicle). $2,700 of the total is for UWFL purchases of computer supplies and office consumables and should also be coded with NARUC account 675.

6 Insurance premiums, in 1985 and 1986, increased by as much as 132%. General liability, worker's compensation and corporate officers insurance costs rose as a result. Since then premiums have only dropped about 12%.

7 Bad debt expense in 1995 is slightly over .5% of revenues for both water and wastewater. In 1980 bad debt expense was .4% of revenues for both water and wastewater. In 1980 the PSC adjusted bad debt expense to .3% of revenues. It is the position of UWFL that the commission adjusted bad debt expense is too low and that a level of .5% is reasonable.

8 The following more readily identifiable items represent costs attributed to one or more of operational, regulatory or permit changes:

Miscellaneous

Pumping Materials:	3,862
Lab Costs:	25,387 Bacteriologicals: 8, H2O quality parameters: 6, VOCs: 5, Lead & copper: 5.
Miscellaneous T&D:	13,020 Backflow prevention, ice machine, cleaning supplies.
Safety Equipment:	5,729 Steel toe shoes.
Customer Records/Postage:	10,770 Conversion from postcard to envelope billing at $.148 per bill.
Computer Billing Costs:	6,092 Datapoint terminal expense.
Travel:	(11,266)Allocation between water & wastewater.
Construction Overheads:	(126,736)
Other A&G:	18,798 Lockbox: 5.
Investor Relations:	78,112 Note: 70% ($4,878) of this should have been allocated to sewer.
Total	23,769

Schedule of Water and Wastewater
Operation & Maintenance Expense Comparison

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/95

Schedule: B - 8
Page: 1 of 2
Preparer: David deNagy

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before the 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 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	Acct. No.	Name	Prior TY 12/31/90	Benchmark Amount	Current TY 12/31/95	$ Difference	% Difference	Explanation
1		Waste						
2		Water						
3		701 Salaries and Wages - Employees	623,904	2,247,097	2,014,396	(232,701)	-10.36%	
4		703 Salaries and Wages - Officers,	0	0	0	0	0.00%	
5		704 Employee Pensions and Benefits	99,135	357,052	466,157	109,105	30.56%	1
6		710 Purchased Sewerage Treatment	136,821	492,954	351,983	(140,101)	-28.47%	
7		711 Sludge Removal Expense	188,825	680,086	496,806	(183,280)	-26.96%	
8		715 Purchased Power	525,371	1,892,214	866,563	(1,025,651)	-54.20%	
9		716 Fuel for Power Purchased	3,708	13,356	12,566	(789)	-5.91%	
10		718 Chemicals	29,145	104,971	118,206	13,235	12.61%	
11		720 Materials and Supplies	77,466	279,004	202,630	(76,374)	-27.37%	2
12		731 Contractual Services - Eng	1,307	4,707	2,098	(2,609)	-55.43%	
13		732 Contractual Services - Acct	8,863	31,922	16,028	(15,894)	-49.79%	
14		733 Contractual Services - Legal	23,437	84,412	73,945	(10,467)	-12.40%	
15		734 Contractual Services - Management Fees	178,043	641,252	609,632	(31,620)	-4.93%	
16		735 Contractual Services - Other	205,225	739,153	934,506	196,353	26.43%	
17		741 Rental of Building/Real Property	21,346	76,881	6,138	(70,743)	-92.02%	3
18		742 Rental of Equipment	0	0	0	0	0.00%	
19		750 Transportation Expenses	56,906	204,957	234,226	29,269	14.28%	
20		756 Insurance - Vehicle	0	0	0	0	0.00%	4
21		757 Insurance - General Liability	31,741	114,321	157,136	42,815	37.45%	
22		758 Insurance - Worker's Compensation	19,208	69,181	82,250	13,069	18.89%	5
23		759 Insurance - Other	0	0	1,682	1,682	1682.00%	5
24		760 Advertising Expense	0	0	0	0	0.00%	5
25		766 Regulatory Commission Expense - Amort.	17,553	63,220	0	(63,220)	-100.00%	
26		767 Regulatory Commission Expense - Other	700	2,521	0	(2,521)	-100.00%	
27		770 Bad Debt Expense	14,683	52,883	79,860	26,977	51.01%	6
28		775 Miscellaneous Expense	51,840	186,990	190,362	4,382	2.35%	7
29								
30		Total Wastewater Utility Expenses	2,314,826	8,337,243	6,917,140	(1,420,103)	-61.35%	
31		Customer Growth (1)	10.156		20.563	10.408	102.49%	
32		Consumer Price Index (2)	86.3		153.5	67.20	77.87%	
33		Compound Multiplier (Growth x CPI)					3.6017	
34								
35		(1) 1990 and 1995 Consolidated Annual Reports.						
36		(2) U.S. Bureau of Labor Statistics (1982-1984 = 100).						

19-Jul-96

Schedule of Water and Wastewater
Operation & Maintenance Expense Comparison

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/96

Schedule B - 8
Page 2 of 2

Footnote #

1 The company has a 401-K savings plan which it did not have in 1980. The increase here is comprised of matching funds contributed by the company to employee 401-K savings plans.

2 Odor & corrosion control, polymer, sulfur dioxide and lime costs (at two additional plants) were not present in 1980 that are currently in use for wastewater treatment.

3 The following more readily identifiable items represent costs attributed to one or more of operational, regulatory or permit changes:

Outside Services		
Maintenance of Mains:	(205,508)	
Maintenance of Lift Stations:	47,447	SCADA: 22 & Step tanks: 5.
Maintenance of Treatment Plant/Lab:	141,300	Lab testing and supplies: 85, River monitoring San Jose and Royal Lakes: 29, Jax Heights T.I.E.: 20.
Maintenance of Grounds:	113,152	Tank painting: 77, Zero discharge pond maintenance at PDL, Yulee and SJN: 25.
Computer Costs	51,147	Personal computers and DataPoint mainframe.
Other	22,808	CWE Gosharing program.
General Plant	52,856	Office electric/supplies/cleaning/yard maint: 50.
	223,204	

4 Transportation cost increases in 1996 are lease costs of vehicles not incurred in 1980. UWFL now leases vehicles versus owning them. Vehicles were capitalized prior to 1994 and included in rate base.

Transportation Cost	234,200
Less: Lease Cost	105,000
Sub-total	129,200
Plus: Heavy Equipment	2,600
Total Transportation	131,800

5 Insurance premiums, in 1995 and 1996, increased by as much as 132%. General liability, worker's compensation and corporate officers insurance costs rose as a result. Since then premiums have only dropped about 12%.

6 Bad debt expense in 1995 is close to .5% of revenues for both water and wastewater. In 1980 bad debt expense was .4% of revenues for both water and wastewater. In 1980 the PSC adjusted bad debt expense to .3% of revenues. It is the position of UWFL that the commission adjusted bad debt expense is too low and that current levels of .5% are reasonable.

7 The following more readily identifiable items represent costs attributed to one or more of operational, regulatory or permit changes:

Miscellaneous		
Safety Equipment:	8,436	Steel toe shoes.
Misc. T&D:	20,195	Backflow prevention, cleaning supplies, ice machine.
Customer Records/Postage:	8,401	Conversion from postcard to envelope billing at $.145 per bill.
Subscriptions/Dues:	(16,447)	
Computer Billing Costs	4,986	Datapoint terminal expense.
Travel	21,173	Allocation between water & wastewater.
Meals Expense:	9,931	
Construction Overheads:	(96,941)	
Other A&G:	48,505	Lockbox fees. 11.
	6,237	

19-Jul-96

Contractual Services

Florida Public Service Commission

Company: United Water Florida
Docket No: 960451 – WS
Test Year Ended: December 31, 1995

Schedule: B–9
Page 1of 1
Preparer: Jost

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

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1	United Water Management & Services	Accounting,Ratemaking services, Management, Engineering, Legal services,Human Resources, Insurance & Finance	870,903	(a) Allocation of monthly billing charges. Includes accounting, ratemaking, management, engineering, legal, human resources & finance.
2	Automated Data Processing (ADP)	Payroll	5,007	(b) Payroll services
3	EDS	Computer Services	52,340	(b) Monthly billing for computer services
4	Price Waterhouse	Accounting Services	22,897	(c) Outside Accounting & Audit Services
5	Martin, Ade, Birchfield & Mickler, P.A.	Legal Services	62,805	(b) Outside Legal.
6	Kilpatrick & Cody	Legal Services	37,824	(b) Outside Legal.
7	LeBoeuf, Lamb, Greene, & MacRae L.L.P.	Legal Services	21,064	(b) Outside Legal

(a) This is an Affiliated Company which bills directly.

(b) Billed directly

(c) Allocated Cost from the parent.

Analysis of Rate Case Expenses

Company: United Water Florida
Docket No.: 980451-WS
Test Year Ended 1997

Florida Public Service Commission
Schedule: B-10
Page 1 of 1
Preparer: Jost

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 list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination

Line No.	Firm or Vender Name	Total Estimate of Charges	Type of Service Rendered
1			
2			
3	Professional Services		
4			
5			
6		225,000	Professional Services
7			
8	United Water Management & Services		
9	Miscellaneous Expenses		
10			
11		190,000	UW M&S Personnel
12		15,000	Filing Fees, Mailings, Printing & Supplies & Travel
13			
14			
15		$430,000	

	Water	Wastewater
Amortization of Rate Case Expense		
Total Projected Rate Case expense	154,800	275,200
Five Year Amortization Period	4	4
Annual Amortization	$38,700	$68,800
Method of Allocation	36.00%	64.00%

Schedule of Water and Wastewater
Analysis of Major Maintenance Projects
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/95

Schedule: B-11
Page: 1 of 1
Preparer: David deNagy

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.	Description	Fiscal Year 12/31/93	Fiscal Year 12/31/94	Test Year 12/31/95	Subsequent Year 12/31/96 (Planned)
1	Water				
2	Revenues				
3		$5,818,900	$6,472,770	$6,852,515	$7,178,800
4	2% Threshold				
5		116,378	129,455	137,050	143,576
6	Ponce deLeon WTP				
7	Tank Painting				
8			133,441		
9					
10	Wastewater				
11	Revenues				
12		$12,132,091	$13,108,896	$13,639,705	$14,819,100
13	2% Threshold				
14		242,642	262,178	272,794	296,382
15					
16					
17					
18					
19					

20 No individual major maintenance project exceeded 2% of revenues in any of the years noted above except as noted.

Schedule of Water and Wastewater
Allocation of Expenses

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/95

Schedule: B-12
Page: 1 of 2
Preparer: David deNagy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water and wastewater) 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 wastewater.

Line No.	Description	Allocation Percentages Water	Allocation Percentages Wastewater	12/31/95 Gross Amount	Amounts Allocated Water	Amounts Allocated Wastewater	Allocation Method
1	Labor	30%	70%	$1,011,744	$347,600	$664,144	12/31/94 Rate Base
2	Production Operations	30%	70%	$516,937	$180,247	$336,690	12/31/94 Rate Base
3	Production Maintenance	30%	70%	$319,705	$152,478	$167,228	12/31/94 Rate Base
4	Transmission and Distribution Operations	30%	70%	$625,344	$338,976	$286,368	12/31/94 Rate Base
5	Transmission and Distribution Maintenance	55%	45%	$385,195	$211,561	$173,634	12/31/94 Customer Base
6	Customer Accounting (excluding Meter Reading)	55%	45%	$88,216	$48,428	$39,788	12/31/94 Customer Base
7	Customer Accounting Meter Reading	30%	70%	$178,131	$53,542	$124,589	12/31/94 Rate Base
8	Admininstrative & General - Management	30%	70%	$117,459	$35,162	$82,297	12/31/94 Rate Base
9	Admininstrative & General - Engineering	30%	70%	$122,551	$36,865	$85,686	12/31/94 Rate Base
10	Admininstrative & General - Accounting	30%	70%	$1,396	$1,396	$0	12/31/94 Rate Base
11	Admininstrative & General - Other						
12							
13	Production Expenses						
14	Mat'ls, Supplies and Miscellaneous/Operations						
15	Rent			$316,834	$55,849	$260,985	Actual
16	Outside Treatment			$0	$0	$0	Actual
17	Purchased Power			$351,963	$0	$351,963	Actual
18	Sludge Hauling			$1,309,391	$430,261	$702,902	Actual/plus LS Power
19	Purchased Water			$0	$0	$496,806	Actual/Outside Cont.
20	Chemicals			$115,374	$115,374	$0	Actual
21	Mat'ls, Supplies and Miscellaneous/Maint.			$206,339	$88,133	$118,206	Actual
22	Outside Contractor/Maint.			$97,690	$35,567	$62,123	Actual
23				$808,822	$136,421	$175,595	Actual
24	Transmission and Distribution						
25	Mat'ls, Supplies and Miscellaneous/Operations						
26	Meter Expense			$47,650	$24,128	$23,522	Actual
27	Lift Station Pump Power			$0	$0	$0	Actual
28	Customer Service Expense			$0	$0	$176,227	Actual/In Purchased Pwr.
29	Rent			$0	$0	$0	Actual
30	Mat'ls, Supplies and Miscellaneous/Maint.			$0	$0	$0	Actual
31	Outside Contractor/Maint.			$182,847	$91,993	$90,854	Actual
32				$565,288	$163,856	$401,432	Actual

Schedule of Water and Wastewater
Allocation of Expenses

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/95

Florida Public Service Commission

Schedule: B-12
Page: 2 of 2
Preparer: David deNagy

Line No.	Description	Allocation Percentages Water	Allocation Percentages Wastewater	12/31/95 Gross Amount	Amounts Allocated Water	Amounts Allocated Wastewater	Allocation Method
33	Customer Accounting Expenses	0.55	0.45	$2,196	$1,474	$722	12/31/94 Customer Base
34	Meter Reading - Other	0.55	0.45	$30,141	$16,577	$13,563	12/31/94 Customer Base
35	Customer Records - Computer	0.55	0.45	$50,765	$27,871	$22,894	12/31/94 Customer Base
36	Customer Records - Postage	0.55	0.45	$36,328	$16,756	$19,571	12/31/94 Customer Base
37	Customer Records - Other	0.55	0.45	$113,279	$33,419	$79,860	12/31/94 Customer Base
38	Uncollectable Accounts	0.55	0.45	$12,772	$7,024	$5,747	12/31/94 Customer Base
39	Transportation Costs						
40							
41	Administrative & General Expenses	0.3	0.7				
42	Supplies and Stationary	30%	70%	$65,790	$21,686	$44,104	12/31/94 Rate Base
43	Transportation Costs	30%	70%	$326,398	$97,919	$228,479	12/31/94 Rate Base
44	Dues and Subscriptions	30%	70%	$32,471	$13,755	$18,716	12/31/94 Rate Base
45	Communication Services	30%	70%	$90,984	$27,295	$63,689	12/31/94 Rate Base
46	Postage	30%	70%	$27,960	$8,406	$19,554	12/31/94 Rate Base
47	Management Charges	30%	70%	$870,903	$261,271	$609,632	12/31/94 Rate Base
48	Outside Services	30%	70%	$240,204	$72,135	$168,069	12/31/94 Rate Base
49	Sales Expenses	30%	70%	$0	$0	$0	12/31/94 Rate Base
50	Insurance	30%	70%	$224,995	$67,859	$157,136	12/31/94 Rate Base
51	Injuries and Damages	30%	70%	$119,359	$35,427	$83,932	12/31/94 Rate Base
52	Employee Benefits	30%	70%	$657,660	$191,504	$466,157	12/31/94 Rate Base
53	Travel	30%	70%	$97,875	$29,356	$68,519	12/31/94 Rate Base
54	Rent	30%	70%	$82,098	$75,960	$6,138	12/31/94 Rate Base
55	Regulatory Commission Expense	30%	70%	$0	$0	$0	12/31/94 Rate Base
56	Other A&G	30%	70%	$258,536	$138,625	$119,911	12/31/94 Rate Base
57	Overhead Charged to Construction	30%	70%	($299,319)	($202,583)	($96,736)	12/31/94 Rate Base
58	Administrative Expense Transferred	30%	70%	($5,084)	($1,525)	($3,559)	12/31/94 Rate Base

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Net Depreciation Expense - Wate r
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [ ] or Projected [x]

Florida Public Service Commission
Schedule B-13
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Preparer:F.McGuire
Recap Schedule: B-1

A/C NO.	(1) DESCRIPTION	(2) Test Year Avg. UPIS 12/31/97	(3) Depreo. Rate	(4) Test Year Expense 12/31/97	(5) Adjustment A--5, pg 2, Col 4 z B--13, Col. 2	(6) Test Year Adjusted Balance	Plant is 100% Used and Useful
301	301.1 ORGANIZATION						
	CP	139,837	0.00%				
	BA	44,000	0.00%				
302	302.1 FRANCHISE & CONSENTS	(22,028)	0.00%				
	CP	148,609	0.00%				
	BA	36,606	0.00%				
303	MISC.	(16,041)	0.00%				
		174,416	0.00%				
	SOURCE OF SUPPLY PLANT						
310	303.2 LAND & LAND RIGHTS	482,104	0.00%				
311	304.2 STRUCTURES & IMPROVEMEN	821,574	3.03%	27,824			
312	305.2 COLLECT & IMPOUND RESERV	287,814	2.00%	5,952	301	28,286	
313	306.2 LAKE, RIVER, & OTHER INTAKE		2.50%			5,952	
314	307.2 WELLS & SPRINGS	1,012,998	3.33%	33,732			
315	308.2 INFILTRATION GALLERIES	7,512	2.50%	188	3,669	37,420	
316	309.2 SUPPLY MAINS	282,327	2.86%	6,845		188	
317	310.2 PWR GEN. EQPT	88,800				6,845	
	317.0 OTHER SOURCE PLANT	6,148					
	PUMPING PLANT						
320	303.2 LAND & LAND RIGHTS	68,021					
321	304.2 STRUCTURES & IMPROVEMEN	747,231	3.03%	22,641		22,641	
322	322.0 BOILER PLANT EQUIP						
323	311.2 OTHER POWER PROD.EQUIP	1,097,840	5.00%	54,892		54,892	
324	311.2 STEAM PUMPING EQUIP		5.00%				
325	311.2 ELECTRIC PUMPING EQUIP	2,053,559	5.00%	102,678			
326	311.2 DIESEL PUMPING EQUIP		5.00%		6,525	111,203	
327	311.2 HYDRAULIC PUMPING EQUIP	43,510	5.00%	2,176		2,176	
328	311.2 OTHER PUMPING EQUIP	143,620	5.00%	7,181		7,181	

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Net Depreciation Expense – Wate r
Company: United Water Florida
Docket No.: 980461–WS
Test Year Ended: 12/31/97
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Florida Public Service Commission
Schedule B–13
Page 1 of 4
Preparer:F.McGuire
Recap Schedule: B–1

ACC NO.		(1) DESCRIPTION	(2) Test Year Avg. UPIS 12/31/97	(3) Deprec. Rate	(4) Test Year Expense 12/31/97	(5) Adjustment A–6, pg 2, Col 4 + B–13, Col. 5	(6) Test Year Adjusted Balance	Plant is 100% Used and Useful
		WATER TREATMENT PLANT						
330		303.3 LAND & LAND RIGHTS	29,316	0.00%				
331		304.3 STRUCTURES & IMPROVEMEN	835,286	3.03%	25,008			
332		320.3 WATER TREATMENT EQUIP	1,867,772	4.56%	89,079	4,115	29,121	
						18,116	106,194	
		TRANS & DIST PLANT						
340		303.4 LAND	7,570	0.00%				
341		304.4 STRUCTURES & IMPROVEMEN	26,662	3.03%	808		808	
342		330.4 DIST STNDPIPES & RESERV.	2,847,446	2.70%	76,881		92,487	
343		331.2 TRANS. & DIST. MAINS	25,650,567	2.33%	597,659	15,606	629,891	
		331.4				32,332		
344		344.0 FIRE MAINS	110,806	2.33%	2,582		2,582	
345		333.4 SERVICES	7,574,426	2.50%	198,861	7,994	204,824	
346		334.4 METERS	2,896,311	5.00%	144,766	2,442	147,207	
347		334.4 METER INSTALLATION	41,316	5.00%	2,066		2,066	
348		335.4 HYDRANTS	2,117,885	2.22%	47,017	1,264	48,281	
349		309.4 OTHER T&D PLANT	23,700	4.00%	950		950	
		GENERAL PLANT						
389	303.5 WO	LAND & LAND RIGHTS	4,756	0.00%				
	303.5 CP		628,679	5.00%				
	303.5 SA		(284,840)	0.00%				
390	304.5 WO	STRUCT & IMPRV	49,584	2.50%	1,240		1,240	
	CP		1,546,036	2.50%	38,626		38,626	
	SA		(772,518)	2.50%	(19,313)		(19,313)	
391	340.5 WO	OFFICE FURN & EQPT						
	CP	FURN & EQPT	1,420,414	6.67%	94,742			
	CP	FURN & EQPT	171,079	6.67%	11,411	20,845	115,588	
	SA	FURN & EQPT	140,880	6.67%	9,404		11,411	
			(156,036)	6.67%	(10,406)		9,404	
		TRANSPORTATION					(10,406)	
392	341.5 WO	WATER ONLY						

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Net Depreciation Expense - Wate r
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] or Projected [x]

Florida Public Service Commission
Schedule B-13
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Preparer: F.McGuire
Recap Schedule: B-1

A/C NO.			(1) DESCRIPTION	(2) Test Year Avg. UPIS 12/31/97	(3) Deprec. Rate	(4) Test Year Expense 12/31/97	(5) Adjustment A-6, pg 2, Col 4 x B-15, Col. 3	(6) Test Year Adjusted Balance	Plant is 100% Used and Useful
		CP	1981						
		CP	1982	(99,172)					
		CP	1982	18,606					
		CP	1983						
		CP	1986						
		CP	1986	13,867					
		CP	1986						
		CP	1987	(4,800)					
		CP	1988						
		CP	1989	(4,216)					
		CP	1990	61,396					
	382	341.6	SA	126,184					
			STORES EQUIPMENT	(76,782)					
	383	342.6							
		CP							
		SA		16,428					
				(9,214)	6.56%	1,026			
	384		TOOLS,SHOP,GARAGE EQUIP		6.56%	(512)		1,026	
		343.6						(512)	
		WO	WATER ONLY						
		CP	1981 & PRIOR	87,892	6.26%	5,493			
		CP	1982 & AFTER	28,799	6.26%	1,861	1,577	7,070	
		SA	SEWER ALLOCATION	96,511	6.25%	6,032		1,861	
				(63,707)	6.25%	(3,982)		6,032	
	385	344.6	LABORATORY EQUIPMENT					(3,982)	
		WO							
		CP		1,459	6.67%	97			
		SA		21,364	6.67%	1,424		97	
	386	345.6	POWER OPERATED EQUIPMEN	(10,678)	6.67%	(712)		1,424	
		WO						(712)	
		CP	PRIOR 1981	28,646	8.33%	2,486			
		CP	1981 BACKHOE	13,621	8.33%	1,135		2,486	
		CP	1982 & AFTER	22,516	8.33%	1,875		1,136	
		SA	SEWER ALLOCATION	97,746	8.33%	8,142		1,875	
				(66,943)	8.33%	(5,576)		8,142	
	387	346.6	WO COMMUNIC. EQPT					(5,576)	
		CP	SCADA	231,621	10.00%	23,162			
				825,756	10.00%	82,576	2,386	25,667	
								82,576	

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Net Depreciation Expense - Wate r
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] or Projected [x]

Florida Public Service Commission
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Preparer:F.McGuire
Recap Schedule: B-1

A/C NO.		(1) DESCRIPTION	(2) Test Year Avg. UPIS 12/31/97	(3) Deprec. Rate	(4) Test Year Expense 12/31/97	(5) Adjustment A-5, pg 2, Col 4 x B-13, Col. 3	(6) Test Year Adjusted Balance	Plant is 100% Used and Useful
	BA	SEWER ALLOCATION						
380	347.5	MISC. EQPT	(412,680)	10.00%	(41,268)		(41,268)	
	WO	WATER ONLY						
	CP	PRIOR 1992	360	6.67%	24		24	
	CP	1993 & AFTER	11,366	6.67%	759		759	
	BA	SEWER ALLOCATION	78,330	6.67%	5,218		5,218	
380	348.5	OTHER TANGIBLE PROPERTY	(44,608)	6.67%	(2,969)		(2,969)	
	CP							
	BA		8,184	10.00%	818		818	
			(4,077)	10.00%	(408)		(408)	
		ROUNDING						
		PROP FUTURE USE (105.00)	(0)					
		UNCLASSIFIED	23,770					
			979					
		Total	56,798,377		1,660,000	120,220	1,780,280	

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Net Depreciation Expense - Wastewater
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] Projected [x]

Florida Public Service Commission
Schedule B-14
Page / of 2
Preparer: F. McGuire
Recap Schedules A-2, A-4

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

(1) A/C No.	(1) DESCRIPTION	(2) Test Year Average UPIS 12/31/97	(3) Depr Rates	(4) Test Year Expenses 12/31/97	(5) Adjstmnts A-4,Pg 2, Col 4 x B-14, Col 3	(6) Test Year Adjusted Balance	(7) Plant is 100% Used and Useful %	(8) % Non Used & Useful %	(9) Test Year Net Expense Amount
301	351 ORGANIZATION								
	Sewer Allocation (BA)	212,610	0.00%						
302	352.2(BC) FRANCHISE & CONSENTS	22,026	0.00%						
303.6	8A MISC INTANG PLANT	83,122	0.00%						
		16,941	0.00%						
		312,623	0.00%						
	COLLECTION PLANT								
360	353.2 LAND & LAND RIGHTS	568,121	0.00%						
361	354.2 STRUCTURES & IMPROVEMENT	319,213	3.13%	9,991		9,991			
362	352.0 COLLECTION SEWERS	99,390	3.33%	3,310		3,310			
362	360.2 COLLECTION SEWERS FORCE	8,306,270	3.30%	274,107	42,371	316,478			
362.2	361.2 COLLECTIONS SEWERS -GRAVI	30,521,101	2.22%	677,668	16,375	693,943			
362.3	362.2 SPECIAL COLLECTING STRUCT	929,960	3.33%	30,968		30,968			
363	369.2 SVCS TO CUSTOMERS	8,223,911	2.63%	242,569	11,480	254,048			
364	364.2 FLOW MEAS. DEVICES	13,824	20.00%	2,765		2,765			
365	365.2 FLOW MSRNG INSTALLATION	90,584	2.63%	2,120		2,120			
366	OTHER COLL. FACILITIES	6,200							
	PUMPING PLANT								
360	353.3 LAND & LAND RIGHTS	6,140	0.00%						
361	354.3 STRUCTURES & IMPROVEMENT	2,423,369	3.13%	75,851	1,806	77,657			
362	370.3 RECEIVING WELLS	2,713,317	3.33%	90,353	3,885	94,238			
363	371.3 ELECT. PMP EQPT	6,096,089	5.56%	338,887	30,113	369,100			
364	371.3 DIESEL PMP EQPT	117,871	5.56%	6,554		6,554			
365	371.3 OTHER PMP EQPT	377,972	5.56%	21,016		21,016			
	TREATMENT AND DISPOSAL PLA								
370	353.4 LAND AND LAND RIGHTS								
370.1	353.4 OXIDATION LAGOON LAND	10,494	0.00%						
370.2	353.4 OTHER LAND & RIGHTS		0.00%						
371	354.4 STRUCTURES & IMPRVMNTS	281,786	0.00%						
372.0	360.4 TRTMNT & DISP EQPT	7,033,016	3.13%	220,133	33,719	253,852			
373	361.4 PLANT SEWERS	16,928,708	5.56%	1,002,396	113,622	1,116,018			
374	362.4 OUTFALL SEWER LINES	72,484	2.86%	2,073		2,073			
375	380.4 OTHER TRTMNT DISPOSAL EQP	2,210,217	3.33%	73,600		73,600			
		231,767	5.56%	12,887		12,887			

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Net Depreciation Expense - Wastewater
Company: United Water Florida
Docket No.: 980461-WS
Test Year Ended: 12/31/97
Historic [] Projected [x]

Florida Public Service Commission
Schedule B-14
Page 2 of 2
Preparer: F. McGuire
Recap Schedules A-2, A-4

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

A/C No.		(1) DESCRIPTION	(2) Test Year Average UPIS 12/31/97	(3) Depr Rates	(4) Test Year Expense 12/31/97	(5) Adjustments A-4,Pg 2, Col 4 x B-14, Col 3	(6) Test Year Adjusted Balance	(7) Plant is 100% Used and Useful %	(8) % Non Used & Useful $	(9) Test Year Net Expense Amount
389		GENERAL PLANT								
	353.5 SO	LAND AND RIGHTS	158,784	0.00%						
	SA	(SEWER ALLOCATION)	284,840	0.00%						
390	354.5	STRUCT & IMPR	2,588,715	2.50%	64,243					
	SA	(SEWER ALLOCATION)	772,810	2.50%	19,313	16,074	62,317			
391	390.1	OFF FURN & EQPT	673,675	6.67%	50,274		19,313			
	SA		166,936	2.50%	3,901	17,966	76,280			
392	391.5	TRANSP. EQPT	14,802	0.00%			3,901			
	SA		75,782	0.00%						
393	392.5	STORES EQPT								
	SA		9,214	5.56%	512					
394	393.5	TOOLS,SHOP&GARAGE EQPT	16,140	6.25%	948		512			
	SA		63,707	6.25%	3,982		948			
395	394.1	LAB EQPT	107,387	6.67%	7,161		3,982			
	SA		10,678	6.67%	712		7,161			
396	395.5	POWER OP. EQPT	11,248	6.33%	937		712			
	SA		88,943	6.33%	5,578		937			
397	396.5	COMMUNICATION EQPT	409,824	10.00%	40,982		5,578			
	SA		993,488	10.00%	99,349		40,982			
398	397.5	MISC EQPT	107,957	6.67%	7,201	(111)	89,238			
	SA		817,508	6.67%	54,528	7,348	14,547			
399	398.5	OTHER TANGIBLE PROP.					54,528			
	SA		6,077	10.00%	408		408			
		ROUNDING								
	Total		97,716,664		3,446,274	298,846	3,741,920			

Taxes Other than Income

United Water Florida
Docket: 960451-WS
Schedule Year Ended
Historic: 1995
Projected: 1996 & 1997

Florida Public Service Commission

Schedule: B-15
Page 1 of 1
Preparer: Jost
Recap Schedules: B-1, B-2

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 Fee (RAFs)	(3) Payroll Taxes	(4) Ad Valorem	(5) Other	(6) TOTAL
Water						
	1 Test Year per Books	$308,363	$90,762	$353,430	$8,779	$761,334
	Adjustments to the test year					
2	1. Adjusted for pro forma level of revenues	19,527				
3	2. Adjusted for pro forma level of salaries and wages.		32,716			
4	3. Adjusted for the latest known taxes from the pass through inflated by 15.44%					
5	4. Adjusted by inflation.			141,111		
	6 Test Year Adjustments	$19,527	$32,716	$141,111	435 $435	$193,789
	Adjusted Test Year					
	7 RAF's Assoc. with Revenue Increase	19,527				$19,527
	8 Total Balance	$327,890	$123,478	$494,541	$9,214	$955,123
Wastewater						
	9 Test Year per Books	$613,787	$211,779	$824,670	$16,289	$1,666,525
10	1. Adjusted for pro forma level of revenues	91,533				
11	2. Adjusted for pro forma level of salaries and wages.		7,737			
12	3. Adjusted for the latest known taxes from the pass through inflated by 15.44%					
13	4. Adjusted by inflation.			(39,160)		
	14 Test Year Adjustments	$91,533	$7,737	($39,160)	808 $808	$60,909
	15 Adjusted Test Year RAF's Assoc. with Revenue Increase	91,533				91,533
	16 Total Balance	$705,320	$219,516	$785,501	$17,097	$1,727,434

Reconciliation of Total Income Tax Provision

Company: United Water Florida
Docket No. 960451-WS
Projected 1997

Florida Public Service Commission

Schedule C-1
Page 1 of 1
Preparer: Jost

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

		Reference	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	337,982	(794,942)	(456,960)	(272,133)	(184,827)
2	Deferred Income Tax Expense	C-5	949,161	(949,161)			
3	ITC Realized This Year	C-3					
4	ITC Amortization						
5	3% ITC and IRC 46 (f)(2) Parent Debt Adjustment	C-8	(35,040)		(35,040)	(10,511)	(24,529)
6	TOTAL INCOME TAX EXPENSE	C-9	$1,252,103	($1,744,103)	($492,000)	($282,644)	($209,356)

Supporting Schedules: C-2, C-5, C-8, C-9
Recap Schedules: B-1 and B-2

State and Federal Income Tax Calculation
Company: United Water Florida
Docket No. 960451-WS
Combined
Projected: 1997

Florida Public Service Commission
Schedule: C-2
Page 1 of 9
Preparer: Jost

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 #		12/31/97 @ Present Rates	12/31/97 @ Proposed Rates
1	Operating Income Before FIT	3,764,291	11,787,503
2	LESS TAX DEDUCTIONS: Interest Expense	4,055,446	4,055,446
3	Taxable Income - State	(291,155)	7,732,056
4	State Income Tax @ 5.5%	(16,014)	425,263
5	Federal Taxable Income	(275,142)	7,306,793
6	Federal Income Tax @ 34%	(93,548)	2,484,310
7	Less Amortization of ITC	35,040	35,040
8	NET INCOME TAXES	(128,588)	2,449,270
9			
10			
11			

INTEREST EXPENSE

Rate Base	90,121,031
Weighted Interest Cost	4.50%
Total Interest Expense	4,055,446

State and Federal Income Tax Calculation
Company: United Water Florida
Docket No. 960451-WS
Water
Projected: 1997

Florida Public Service Commission
Schedule: C-2
Page 2 of 9
Preparer: Jost

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 #		12/31/97 @ Present Rates	12/31/97 @ Proposed Rates
1	Operating Income Before FIT	758,256	3,931,424
2	LESS TAX DEDUCTIONS: Interest Expense	1,351,946	1,351,946
3	Taxable Income - State	(593,691)	2,579,478
4	State Income Tax @ 5.5%	(32,653)	141,871
5	Federal Taxable Income	(561,038)	2,437,607
6	Federal Income Tax @ 34%	(190,753)	828,786
7	Less Amortization of ITC	(10,511)	(10,511)
8	NET INCOME TAXES	(201,264)	818,275

9	**INTEREST EXPENSE**	
10	Rate Base	30,043,254
11	Weighted Interest Cost	4.50%
	Total Interest Expense	1,351,946

State and Federal Income Tax Calculation
Company: United Water Florida
Docket No. 960451-WS
Wastewater
Projected: 1997

Florida Public Service Commission
Schedule: C-2
Page 3 of 9
Preparer: Jost

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 #		12/31/97 @ Present Rates	12/31/97 @ Proposed Rates
1	Operating Income Before FIT	3,006,035	7,856,078
	LESS TAX DEDUCTIONS:		
2	Interest Expense	2,703,500	2,703,500
3	Taxable Income - State	302,535	5,152,578
4	State Income Tax @ 5.5%	16,639	283,392
5	Federal Taxable Income	285,896	4,869,187
6	Federal Income Tax @ 34%	97,205	1,655,523
7	Less Amortization of ITC	(24,529)	(24,529)
8	NET INCOME TAXES	72,676	1,630,994

	INTEREST EXPENSE	
9	Rate Base	60,077,777
10	Weighted Interest Cost	4.50%
11	Interest Expense	$2,703,500

State and Federal Income Tax Calculation
Company: United Water Florida
Docket No. 960451-WS
Combined
Interim

Florida Public Service Commission
Schedule: C-2
Page 4 of 9
Preparer: Jost

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 #		12/31/95 @ Present Rates	12/31/95 @ Proposed Rates
1	Operating Income Before FIT	6,094,638	8,203,396
	LESS TAX DEDUCTIONS:		
2	Interest Expense	2,828,197	2,828,197
3	Taxable Income -- State	3,266,441	5,375,199
4	State Income Tax @ 5.5%	179,654	295,636
5	Federal Taxable Income	3,086,786	5,079,563
6	Federal Income Tax @ 34%	1,049,507	1,727,051
7	Less Amortization of ITC	(35,040)	(35,040)
8	NET INCOME TAXES	1,014,467	1,692,011

	INTEREST EXPENSE	
9	Rate Base	62,848,823
10	Weighted Interest Cost	4.50%
11	Interest Expense	$2,828,197

State and Federal Income Tax Calculation
Company: United Water Florida
Docket No. 960451-WS
Water
Interim

Florida Public Service Commission
Schedule: C-2
Page 5 of 9
Preparer: Jost

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 #		12/31/95 @ Present Rates	12/31/95 @ Proposed Rates
1	Operating Income Before FIT	2,072,649	3,162,611
2	LESS TAX DEDUCTIONS: Interest Expense	1,066,694	1,066,694
3	Taxable Income - State	963,956	2,073,917
4	State Income Tax @ 5.5%	54,118	114,065
5	Federal Taxable Income	929,838	1,959,852
6	Federal Income Tax @ 34%	316,145	666,350
7	Less Amortization of ITC	(10,511)	(10,511)
8	NET INCOME TAXES	305,634	655,839

9			
10	INTEREST EXPENSE		
11	Rate Base		24,193,192
	Weighted Interest Cost		4.50%
	Interest Expense		$1,066,694

State and Federal Income Tax Calculation
Company: United Water Florida
Docket No. 960451-WS
Wastewater
Interim

Florida Public Service Commission
Schedule: C-2
Page 6 of 9
Preparer: Jost

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 #		12/31/95 @ Present Rates	12/31/95 @ Proposed Rates
1	Operating Income Before FIT	4,021,968	5,040,785
	LESS TAX DEDUCTIONS:		
2	Interest Expense	1,739,503	1,739,503
3	Taxable Income - State	2,282,465	3,301,282
4	State Income Tax @ 5.5%	125,537	181,571
5	Federal Taxable Income	2,156,948	3,119,711
6	Federal Income Tax @ 34%	733,362	1,060,702
7	Less Amortization of ITC	(24,529)	(24,529)
8	NET INCOME TAXES	708,833	1,036,173

	INTEREST EXPENSE	
9	Rate Base	38,655,631
10	Weighted Interest Cost	4.50%
11	Interest Expense	$1,739,503

State and Federal Income Tax Calculation
Company: United Water Florida
Docket No. 960451-WS
Water
Projected: 1996

Florida Public Service Commission
Schedule: C-2
Page 7 of 9
Preparer: Jost

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 #		12/31/96 @ Present Rates	12/31/96 @ Proposed Rates
1	Operating Income Before FIT	1,202,750	3,322,645
2	LESS TAX DEDUCTIONS: Interest Expense	1,143,492	1,143,492
3	Taxable Income - State	59,258	2,179,154
4	State Income Tax @ 5.5%	3,259	119,853
5	Federal Taxable Income	55,999	2,059,300
6	Federal Income Tax @ 34%	19,040	700,162
7	Less Amortization of ITC	(10,511)	(10,511)
8	NET INCOME TAXES	8,529	689,651

9	INTEREST EXPENSE	
10	Rate Base	25,410,929
11	Weighted Interest Cost	4.50%
	Interest Expense	$1,143,492

State and Federal Income Tax Calculation
Company: United Water Florida
Docket No. 960451-WS
Wastewater
Projected: 1996

Florida Public Service Commission
Schedule: C-2
Page 8 of 9
Preparer: Jost

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 #		12/31/96 @ Present Rates	12/31/96 @ Proposed Rates
1	Operating Income Before FIT	3,784,463	6,636,413
2	LESS TAX DEDUCTIONS: Interest Expense	2,285,869	2,285,869
3	Taxable Income - State	1,498,594	4,350,544
4	State Income Tax @ 5.5%	82,423	239,280
5	Federal Taxable Income	1,416,171	4,111,264
6	Federal Income Tax @ 34%	481,498	1,397,830
7	Less Amortization of ITC	(24,529)	(24,529)
8	NET INCOME TAXES	456,969	1,373,301

9		
10	INTEREST EXPENSE	
11	Rate Base	50,797,091
	Weighted Interest Cost	4.50%
	Interest Expense	$2,285,869

State and Federal Income Tax Calculation
Company: United Water Florida
Docket No. 960451-WS
Combined
Projected 1996

Florida Public Service Commission
Schedule: C-2
Page 9 of 9
Preparer: Jost

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 #		12/31/96 @ Present Rates	12/31/96 @ Proposed Rates
1	Operating Income Before FIT	4,967,213	9,959,058
	LESS TAX DEDUCTIONS:		
2	Interest Expense	3,429,361	3,429,361
3	Taxable Income - State	1,557,852	6,529,697
4	State Income Tax @ 5.5%	85,682	359,133
5	Federal Taxable Income	1,472,170	6,170,564
6	Federal Income Tax @ 34%	500,538	2,097,992
7	Less Amortization of ITC	(35,040)	(35,040)
8	NET INCOME TAXES	465,498	2,062,952

	INTEREST EXPENSE	
9	Rate Base	76,206,020
10	Weighted Interest Cost	4.50%
11	Interest Expense	$3,429,361

Schedule of Interest in Tax Expense Calculation

Company: United Water Florida
Docket No. 960451-WS
Projected 1996 & 1997
Historic: 1995

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: McGuire
Supporting Schedules: D-1, C-8
Recap Schedules: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule 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.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest on Long Term Debt					
2	Amortization of Debt Premium, Disc. and Expense Net					
3	Interest on Short-Term Debt	-				
4	Other Interest Expense	SEE SCHEDULE D-1				
5	AFUDC					
6	ITC Interest Synchronization (IRC 46 (f) (2) only - See below)					
7	TOTAL USED FOR TAX CALCULATON					

	BALANCES FROM SCHEDULE D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt					
9	Short-Term Debt					
10	Preferred Stock					
11	Common Equity					
12	TOTAL					
13	ITCs (from D-1, Line 7)					
14	Weighted Debt Cost (From Line 12)					
15	Interest Adjustment (To Line 6)					

Book/Tax Differences – Permanent

Florida Public Service Commission

Company: United Water Florida
Docket No. 960451–WS
Projected 1996 & 1997
Historic: 1995

Schedule: C–4
Page 1 of 1
Preparer: Jost

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.

There are no permanent differences.

Supporting Schedules: None
Recap Schedules: C–2

Deferred Income Tax Expense

Company: United Water Florida
Docket No. 960451-WS
Projected 1996 & 1997
Historic: 1995

Florida Public Service Commission

Schedule: C-5
Page 1 of 1
Preparer: McGuire

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

Line No.	Description	*Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
	Timing Differences					
1	Tax Depreciation and Amortization					
2	Book Depreciation and Amortization					
3	Difference					
4	Other Timing Differences					
5	Total Timing Differences (to C-2)					
6	State Tax Rate					
7	State Deferred Taxes					
8	Timing Differences for Federal Taxes					
9	Federal Income Tax Rate					
10	Federal Deferred Taxes					
11	Add: State Deferred Taxes					
12	Total Deferred Tax Expense					

· SEE SCHEDULE C-6

Schedule of Water and Wastewater
Accumulated Deferred Income Taxes - Summary

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/95

Florida Public Service Commission
Schedule: C - 6
Page: 1 of 1
Preparer: David deNagy

Explanation: For each of the accumulated deferred tax amounts 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	Total
1		
2	12/31/80	184,744
3	12/31/81	259,225
4	12/31/82	352,571
5	12/31/83	474,724
6	12/31/84	539,405
7	12/31/85	830,026
8	12/31/86	1,043,800
9	12/31/87	656,939
10	12/31/88	113,870
11	12/31/89	(162,784)
12	12/31/90	(373,458)
13	12/31/91	(1,032,505)
14	12/31/92	(981,016)
15	12/31/93	1,303,401
16	12/31/94	2,642,709 *
	12/31/95	2,326,340 *

* Also includes FAS 109 deferred income taxes.
Supporting schedules: C-7, Pg 2 & 3.
Recap Schedules: A-18, A-19, D-2.

Schedule of Water and Wastewater
Investment Tax Credits - Analysis

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/95

Schedule: C - 7
Page: 1 of 1
Preparer: David deNagy

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.	Year	Total
1		
2	12/31/80	776,902
3	12/31/81	844,978
4	12/31/82	934,345
5	12/31/83	1,072,669
6	12/31/84	1,328,289
7	12/31/85	1,241,805
8	12/31/86	1,546,124
9	12/31/87	1,517,456
10	12/31/88	1,483,355
11	12/31/89	1,448,211
12	12/31/90	1,413,361
13	12/31/91	1,378,573
14	12/31/92	1,351,638
15	12/31/93	1,316,598
16	12/31/94	1,281,558
	12/31/95	1,246,518

Supporting schedules: None.
Recap schedules: C-2, C-3, C-10, D-2, A-18, A-19.

Parent's Debt Information
Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/95

Florida Public Service Commission
Schedule: C - 8
Page: 1 of 1
Preparer: F.McGuire

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.

Please refer to Schedules D-2, Page 3 and Schedule D-5

Parent's Debt Information
Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/95

Florida Public Service Commission
Schedule: C-9
Page: 1 of 1
Preparer: F.McGuire

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.

The Company's Federal and State income tax return will be made available to Staff upon request at the Company's office in Jacksonville, Florida.

Company: United Water Florida
Docket No. 960451 WU
Schedule Year Ended:
Interim [], Final []
Historical [], Projected []

Florida Public Service Commission
Schedule: C-10
Page 1 of 1
Preparer: F. McGuire

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

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United Water Forida is a wholly-owned subsidiary of its ultimate parent, United Water Resources. The consolidated tax return of United Water Resources for 1995 is being prepared for a September 30, 1996 filing. We will make the copies of both the Federal and State tax returns available at the Jacksonville office of United Water Florida as soon as the tax returns are filed.

F:\CASES\JAX\D_1.WK1
Schedule of Requested Cost of Capital
Company: United Water Florida
Docket No.: 960451-WS
Test Year ended: 12/31/97
Historic [] or Projected [x]

Florida Public Service Commission

Schedule D-1
Page 1 of 2
Preparer: McGuire

Explanation: Provide a reconciliation of the 13-Month Average capital structure to requested rate base. Explain all adjustments made. Submit an additional schedule if a year-end basis is used.

Line No.	Class of Capital Test Year	(1) Reconciled to To Requested Rate Base (Water) Year-end 12/31/97	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	$15,502,319	51.60%	8.72%	4.50%
2	Short-Term Debt	186,268	0.62%	6.55%	0.04%
3	Preferred Stock	57,082	0.19%	5.00%	0.01%
4	Common Equity***	12,828,469	42.70%	11.70%	5.00%
5	Customer Deposits	3,004	0.01%	6.00%	0.00%
6	Tax Credit-wtd cost ****	1,018,466	3.39%	10.04%	0.34%
7	Accum. Deferred Inc. Tax	447,644	1.49%	0.00%	0.00%
8	Total	$30,043,254	100.00%		9.89%

9	****	Calculation of Tax Credit Cost		Sched. D-2 Page 3		
10						Weighted
11			Amount	Portion		Cost
12		Short-Term Debt	186,268	0.65%	6.55% D-4, Pg. 3	0.04%
13		Long-Term Debt	15,502,319	54.25%	8.72% D-5,Pg. 2	4.73%
14		Preferred Stock	57,082	0.20%	5.00% **	0.01%
		Common Equity	12,828,469	44.90%	11.70% (a)	5.25%
			$28,574,139	100.00%		10.04%

15 (a) Calculation of Equity cost according to the Florida Public Service Commission for 1995.

0.0905 + 1.131/.4270 = 11.70%

** Affiliate's (U W Idaho) Issue of 5% Preferred Stock.

F:\CASES\JAX\D-1SPG2.WK1
Schedule of Requested Cost of Capital
Company: United Water Florida
Docket No.: 960451-WS
Test Year ended: 12/31/97
Historic [] or Projected [x]

Florida Public Service Commission

Schedule D-1
Page 2 of 2
Preparer: McGuire

Explanation: Provide a reconciliation of the 13-Month Average capital structure to requested rate base. Explain all adjustments made. Submit an additional schedule if a year-end basis is used.

Line No.	Class of Capital	(1) Reconciled to To Requested Rate Base (Wastewater)	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
	Test Year	12/31/97			
1	Long-Term Debt	$31,000,133	51.80%	8.72%	4.50%
2	Short-Term Debt	372,482	0.62%	6.55%	0.04%
3	Preferred Stock	114,148	0.19%	5.00%	0.01%
4	Common Equity***	25,653,211	42.70%	11.70%	5.00%
5	Customer Deposits	6,008	0.01%	6.00%	0.00%
6	Tax Credit-wtd cost ****	2,036,637	3.39%	10.04%	0.34%
7	Accum. Deferred Inc. Tax	895,159	1.49%	0.00%	0.00%
8	Total	$60,077,777	100.00%		9.89%

9	****	Calculation of Tax Credit Cost		(D-2,Pg3)		Weighted
10			Amount	Portion	Cost Rate	Cost
11		Short-Term Debt	372,482	0.65%	6.55% D-4,Pg.3	0.04%
12		Long-Term Debt	31,000,133	54.25%	8.72% D-5,Pg.2	4.73%
13		Preferred Stock	114,148	0.20%	5.00% **	0.01%
14		Common Equity	25,653,211	44.90%	11.70% ***	5.25%
			$57,139,974	100.00%		10.04%

F:\CASES\JAX\D_1_PG_2.WK1
Reconciliation of Capital Structure to
Requested Rate Base
13-Month average
Company: United Water Florida
Docket No.: 980461-WS
Test Year ended: 12/31/98
Historic [x] or Projected []

Florida Public Service Commissio

Schedule D-2
Page 1 of 9
Preparer: McGuire

Explanation: Provide a reconciliation of the 13-Month Average capital structure to requested rate base. Explain all adjustments made. Submit an additional schedule if a year-end basis is used.

Line No.	Class of Capital Test Year ended 12/31/98	Reconciled to To Requested Rate Base	Equity Allocation based on Parent Cap. Struct. See D-2, Page 3	Test Year Adjusted	Ratio
1	Long-Term Debt		32,215,817	32,215,817	51.60%
2	Short-Term Debt		388,146	388,146	0.62%
3	Preferred Stock		120,700	120,700	0.19%
4	Common Equity***	59,382,462	26,657,799	26,657,799	42.70%
5	Customer Deposits	9,133		9,133	0.01%
7	Tax Credit-wtd cost	2,117,884		2,117,884	3.39%
8	Accum. Deferred Inc. Tax	927,976		927,976	1.49%
9	Total	62,437,456	59,382,462	62,437,455	100.00%

***

Allocation based on United Waterworks (Parent)
United Waterworks 13-Month Average Capital Structure
(see D-2, Pg. 3)

		(Thousands of $)	See Schedule D-2, Page 3.
10	Short-Term Debt	2,608	0.65%
11	Long-Term Debt	216,462	54.25%
12	Preferred Stock	811	0.20%
13	Common Equity	179,117	44.89%
14		$398,998	100.00%

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Reconciliation of Capital Structure to
Requested Rate Base
13-Month average
Company: United Water Florida
Docket No.: 960451-WS
Test Year ended: 12/31/96
Historic [x] or Projected []

Florida Public Service Commission

Schedule D-2
Page 2 of 9
Preparer: McGuire

Explanation: Provide a reconciliation of the 13-Month Average capital structure to requested rate base.
Explain all adjustments made. Submit an additional schedule if a year-end basis is used.

Line No.	Class of Capital	13-Month Average	Balance 12/31/95	Balance 11/30/95	Balance 10/31/95	Balance 9/30/95	Balance 8/31/95	Balance 7/31/95	Balance 6/30/95
	Test Year ended 12/31/96								
1	Long-Term Debt	59,382,462	65,244,106	60,197,014	60,000,764	59,733,097	59,426,062	59,165,647	58,886,205
2	Short-Term Debt	9,133	7,900	7,900	7,900	8,700	9,333	9,333	9,333
3	Preferred Stock								
4	Common Equity								
5	Customer Deposits	2,117,884	1,246,518	1,249,438	1,252,358	1,255,278	1,258,198	1,261,118	1,264,038
6	Tax Credits - zero cost	927,976	231,044	1,211,728	1,121,426	995,176	1,038,641	948,339	858,037
7	Tax Credits-wtd cost								
8	Accum Def Inc Tax								
9	Total	62,437,455	66,729,568	62,666,080	62,382,448	61,992,251	61,732,234	61,384,437	61,017,613

Line No.	Class of Capital	Balance 5/31/95	Balance 4/30/95	Balance 3/30/95	Balance 2/28/95	Balance 1/31/95	Balance 12/31/94
10	Long-Term Debt	58,675,087	58,464,044	58,235,961	58,095,032	58,018,574	57,830,419
11	Short-Term Debt	9,333	9,333	9,333	9,333	10,900	10,100
12	Preferred Stock						
13	Common Equity						
14	Customer Deposits	1,266,958	1,269,878	1,272,798	1,275,718	1,278,638	12,381,568
15	Tax Credits - zero cost	1,141,693	1,051,391	974,238	925,342	830,657	735,972
16	Tax Credits-wtd cost						
17	Accum Def Inc Tax						
18	Total	61,093,071	60,794,646	60,492,330	60,305,425	60,138,769	70,958,049

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Reconciliation of Capital Structure to
Requested Rate Base
13-Month average
Company: United Waterworks Inc.
Docket No.: 950451-WU
Test Year ended: 12/31/95
Historic [x]' or Projected []

Florida Public Service Commission

Schedule D-2
Page 3 of 9
Preparer: McGuire

Explanation: Provide a reconciliation of the 13-Month Average capital structure to requested rate base. Explain all adjustments made. Submit an additional schedule if a year-end basis is used.

(THOUSANDS OF DOLLARS)

Line No.	Class of Capital	Ratio	13-Month Average	Balance 12/31/95	Balance 11/30/95	Balance 10/31/95	Balance 9/30/95	Balance 8/31/95	Balance 7/31/95	Balance 6/30/95
1	Long-Term Debt	54.25%	216,482	225,677	224,630	222,763	220,916	219,311	220,496	218,617
2	Short-Term Debt	0.65%	2,608	0	0	0	0	0	0	7,500
3	Preferred Stock	0.20%	811	797	811	811	811	811	811	811
4	Common Equity	44.89%	179,117	186,818	185,118	184,181	182,935	182,119	179,418	178,786
		100.00%	398,997	413,292	410,559	407,755	404,662	402,241	400,725	405,714

Line No.	Class of Capital	Balance 5/31/95	Balance 4/30/95	Balance 3/30/95	Balance 2/28/95	Balance 1/31/95	Balance 12/31/94
1	Long-Term Debt	216,135	215,272	214,275	213,281	202,556	200,071
2	Short-Term Debt	3,800	1,000	0	0	7,800	13,700
3	Preferred Stock	811	811	811	811	815	819
4	Common Equity	176,689	173,270	174,021	175,262	174,734	175,170
		397,435	390,353	389,107	389,354	386,005	389,760

Please refer to Schedule G, Pages __ to___

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Reconciliation of Capital Structure
to Requested Rate Base
13-Month Average
Company: United Water Florida
Docket No. 960451-WS
Test Year Ended 12/31/96
Historic [x] or Projected[]

Florida Public Service Commission

Schedule D-2
Page 4 of 9
Preparer: McGuire

Explanation: Provide a reconciliation of the 13-Month Average capital structure to requested rate base. Explain all adjustments made. Submit an additional schedule if a year-end rate base is used.

Line No.	(1) Class of Capital	(2) ACCOUNT NO.	(3) 13-Month Average	(4) 1996 DECEMBER	(5) NOV.	(6) OCT	(7) SEPT	(8) AUGUST	(9) JULY	(10) JUNE
1	ACCUMULATED DEFERRED									
2	Accelerated Depreciation	253 00	(666,135)	(666,135)	(666,135)	(666,135)	(666,135)	(666,135)	(666,135)	(666,135)
3		282 00	(435,006)	(444,398)	(442,831)	(441,266)	(439,701)	(438,136)	(436,571)	(435,006)
4		282_01	(207,037)	(213,023)	(212,036)	(211,047)	(209,984)	(208,996)	(208,004)	(207,020)
5		282 50	50,059	50,059	50,059	50,059	50,059	50,059	50,059	50,059
6		282 82	(230,860)	(237,070)	(236,035)	(235,000)	(233,965)	(232,930)	(231,895)	(230,860)
7		83	(442,298)	(454,284)	(452,288)	(450,288)	(448,290)	(446,292)	(444,294)	(442,298)
8		84	(466,828)	(487,889)	(484,481)	(480,973)	(477,446)	(473,938)	(470,430)	(466,922)
9		85	(402,918)	(417,558)	(415,118)	(412,678)	(410,238)	(407,798)	(405,358)	(402,918)
10		86	(847,397)	(889,966)	(883,457)	(876,948)	(866,878)	(859,368)	(852,857)	(846,348)
11		87	196,828	169,987	174,411	178,835	183,385	187,809	192,233	196,657
12		88	45,096	33,020	34,493	35,966	41,848	43,121	44,594	46,067
13		89	275,657	238,244	243,077	247,910	263,083	268,516	273,349	278,182
14		90	(82,927)	(118,034)	(108,312)	(98,590)	(93,060)	(83,338)	(73,616)	(63,894)
15		91	583,398	523,954	533,781	543,608	554,061	563,888	573,715	583,542
16		92	41,838	(18,520)	(8,339)	1,842	10,816	20,997	31,178	41,359
17		93	214,110	230,653	230,602	230,551	212,022	211,971	211,920	211,869
18		94	658,142	1,122,543	935,822	848,598	824,783	722,864	735,640	748,416
19		282 95	(64,513)	(103,234)	(122,573)	(111,430)	(100,287)	(89,144)	(78,001)	(66,858)
20		283 00	216,268	160,371	159,997	159,623	234,832	234,458	234,084	233,710
21		283 02	266,859	281,751	239,652	252,426	265,779	259,471	272,244	285,017
22	Total from Libertized Depreciation	283 40	315,407	342,450	337,980	333,510	328,760	324,280	319,810	316,340
23			($927,976)	($231,044)	($1,211,728)	($1,121,429)	($996,178)	($1,036,841)	($948,339)	($856,037)
24	FAS 109 Deferred Inc. Txs	190 A21								
25		A22	416,667	410,883	411,808	412,809	413,772	414,735	415,698	416,661
26		A23	(63,307)	(88,423)	(88,262)	(88,101)	(87,940)	(87,779)	(87,618)	(87,457)
27		A24	357,178	378,218	378,736	379,254	379,773	380,292	380,811	381,330
28		A81	4,087	4,084	4,084	4,084	4,084	4,084	4,084	4,084
29		A82	32,018	33,583	33,583	33,583	33,583	33,583	33,583	33,583
			(2,018)	(3,095)	(3,095)	(3,095)	(3,095)	(3,095)	(3,095)	(3,095)

F:\CASE\MJAX\DEFITRV.WK1
Reconciliation of Capital Structure
to Requested Rate Base
13-Month Average
Company: United Water Florida
Docket No. 950481-WS
Test Year Ended 12/31/96
Historic [x] or Projected[]

Florida Public Service Commission

Schedule D-2
Page 5 of 9
Preparer: McGuire

Explanation: Provide a reconciliation of the 13-Month Average capital structure to requested rate base. Explain all adjustments made. Submit an additional schedule if a year-end rate base is used.

Line No.	(1) Class of Capital ACCUMULATED DEFERRED	(2) ACCOUNT NO.	(3) 13-Month Average	(4) 1996 DECEMBER	(5) NOV.	(6) OCT	(7) SEPT	(8) AUGUST	(9) JULY	(10) JUNE
30		A83	24,600	26,781	26,781	26,781	26,781	26,781	26,781	26,781
31		A84	311	326	326	326	326	326	326	326
32		282 A11	2,147,278	(2,274,766)	2,276,801	2,278,436	2,553,696	2,555,531	2,557,366	2,559,201
33		A12	(1,344,668)	(1,224,875)	(1,225,863)	(1,226,851)	(1,375,066)	(1,376,056)	(1,377,044)	(1,378,032)
34		A13	(448,667)	(331,022)	(347,152)	(363,282)	(425,033)	(441,163)	(457,293)	(473,423)
35		A14	(28,354)	(28,854)		(28,854)				
36		A31	(109,620)	(103,932)	(102,256)	(100,580)	(116,184)	(114,508)	(112,832)	(111,156)
37		A32	(59,022)	(55,958)	(55,056)	(54,154)	(62,556)	(61,654)	(60,752)	(59,850)
38		A33	(14,546)	(8,164)	(8,842)	(9,520)	(13,081)	(13,759)	(14,437)	(15,116)
39		A34	(996)	(846)		(846)				
40		A41	(24,827)	(13,734)	(13,734)	(13,734)	(13,734)	(13,734)	(13,734)	(13,734)
41		A42	(13,370)	(7,396)	(7,396)	(7,396)	(7,396)	(7,396)	(7,396)	(7,396)
42		A43	(4,143)	(2,292)	(2,292)	(2,292)	(2,292)	(2,292)	(2,292)	(2,292)
43		A44	(242)	(134)	(134)	(134)	(134)	(134)	(134)	(134)
44		A51	(300,200)	(378,821)	(366,350)	(353,879)	(341,408)	(328,937)	(316,466)	(303,995)
45		A52	(161,844)	(203,978)	(197,263)	(190,548)	(183,833)	(177,118)	(170,403)	(163,688)
46		A53	(50,056)	(63,210)	(61,129)	(59,048)	(56,967)	(54,886)	(52,805)	(50,272)
47		A54	(2,402)	(2,467)	(2,467)	(2,467)	(2,467)	(2,467)	(2,467)	(2,467)
48		A81	(44,148)	(41,641)	(42,108)	(42,575)	(43,042)	(43,509)	(43,976)	(44,443)
49		A82	(23,773)	(22,426)	(22,877)	(22,928)	(23,179)	(23,430)	(23,681)	(23,932)
50		A83	(7,384)	(6,946)	(7,024)	(7,102)	(7,180)	(7,258)	(7,336)	(7,414)
51		A84	(447)	(449)	(449)	(449)	(449)	(449)	(449)	(449)
52		A71	(5,453)	(495)	(495)	(495)	(495)	(495)	(495)	(495)
53		A72	(1,431)	(267)	(267)	(267)	(267)	(267)	(267)	(267)
54	FAS 109 Deferred Inc. Txs	A73	(747)	(83)	(83)	(83)	(83)	(83)	(83)	(83)
55		A74	(44)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
56		282 19	1,914,910	1,914,910	1,914,910	1,914,910	1,914,910	1,914,910	1,914,910	1,914,910
	Agrees with Line 59									
	(U.W. Fla. 12/31/96 Balance sheet			(2,326,340)	1,280,699	1,350,272	1,565,861	1,531,127	1,630,160	1,729,645

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Reconciliation of Capital Structure
to Requested Rate Base
13-Month Average
Company: United Water Florida
Docket No. 960451-WS
Test Year Ended 12/31/96
Hist xric [x] or Projected[]

Florida Public Service Commis-

Schedule D-2
Page 6 of 9
Prep rer: McGuire

Explanation: Provide a reconciliation of the 13-Month Average capital structure to requested rate base. Explain all adjustments made. Submit an additional schedule if a year-end rate base is used.

Line No.	(1) Class of Capital	(2) ACCOUNT NO.	(11) MAY	(12) APRIL	(13) MARCH	(14) FEB.	(15) 1996 JANUARY	(16) 1994 December
1	ACCUMULATED DEFERRED							
2	Accelerated Depreciation	283 00	(666,135)	(666,135)	(666,135)	(666,135)	(666,135)	(666,135)
3		282 00	(433,441)	(431,876)	(430,311)	(428,748)	(427,181)	(425,616)
4		282_01	(206,032)	(205,044)	(204,056)	(203,068)	(202,080)	(201,092)
5		282 50	50,059	50,059	50,059	50,059	50,059	50,059
6		282 82	(229,825)	(228,790)	(227,755)	(226,720)	(225,685)	(224,650)
7		83	(440,298)	(438,300)	(436,302)	(434,304)	(432,306)	(430,308)
8		84	(463,414)	(459,908)	(456,398)	(452,890)	(449,382)	(445,874)
9		85	(400,478)	(398,038)	(395,598)	(393,158)	(390,718)	(388,278)
10		86	(839,836)	(833,324)	(826,813)	(820,302)	(813,791)	(807,280)
11		87	201,081	205,505	209,929	214,353	218,777	223,201
12		88	47,540	49,013	50,486	51,959	53,432	54,905
13		89	283,015	287,648	292,681	297,514	302,347	307,180
14		90	(54,172)	(44,450)	(34,728)	(25,006)	(15,284)	(5,562)
15		91	593,389	603,196	613,023	622,850	632,677	642,504
16		92	51,540	61,721	71,902	82,083	92,264	102,445
17		93	211,813	211,787	198,567	202,892	207,231	211,563
18		94	440,563	453,329	466,105	439,821	452,367	465,173
19		282 86	(56,715)	(44,572)	(33,429)	(22,286)	(11,143)	0
20		283 00	233,336	232,982	232,588	232,214	231,840	231,466
21		283 02	244,471	257,244	270,017	276,261	289,034	301,807
22		283 40	310,870	306,400	301,930	297,460	292,990	288,520
23	Total from Liberized Depreciation		($1,141,893)	($1,051,391)	($974,238)	($925,342)	($830,867)	($736,972)
24	FAS 109 Deferred Inc. Txs	190 A21						
25		A22	417,624	418,587	419,550	420,513	421,470	422,433
26		A23	(87,296)	(87,135)	(86,974)	(86,813)	70,320	70,481
27		A24	381,849	382,368	382,887	383,406	226,939	227,458
28		A81	4,084	4,084	4,084	4,084	4,098	4,107
29		A82	33,583	33,583	33,583	33,583	23,408	23,408
			(3,095)	(3,095)	(3,095)	(3,095)	3,906	3,906

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Reconciliation of Capital Structure
to Requested Rate Base
13-Month Average
Company: United Water Florida
Docket No. 960451-WS
Test Year Ended 12/31/96
Historic [x] or Projected[]

Florida Public Service Commis

Schedule D-2
Page 7 of 9
Preparer: McGuire

Explanation: Provide a reconciliation of the 13-Month Average capital structure to requested rate base. Explain all adjustments made. Submit an additional schedule if a year-end rate base is used.

Line No.	(1) Class of Capital ACCUMULATED DEFERRED	(2) ACCOUNT NO.	(11) MAY	(12) APRIL	(13) MARCH	(14) FEB.	(15) 1996 JANUARY	(16) 1994 December
30		A83	26,781	26,781	26,781	26,781	12,604	12,604
31		A84	326	326	326	326	227	227
32		282 A11	2,561,036	2,562,871	2,564,706	2,566,541	2,575,764	2,577,599
33		A12	(1,379,020)	(1,380,008)	(1,380,996)	(1,381,984)	(1,386,951)	(1,387,939)
34		A13	(489,563)	(505,683)	(521,813)	(537,943)	(456,503)	(456,811)
35		A14				(31,309)	(26,568)	(26,586)
36		A31	(109,480)	(107,804)	(106,128)	(104,452)	(118,710)	(117,034)
37		A32	(58,948)	(58,046)	(57,144)	(56,242)	(83,915)	(83,013)
38		A33	(16,793)	(16,471)	(17,149)	(17,429)	(19,812)	(19,532)
39		A34				(1,014)	(1,149)	(1,133)
40		A41	(13,734)	(13,734)	(13,734)	(13,734)	(89,271)	(82,404)
41		A42	(7,396)	(7,396)	(7,396)	(7,396)	(48,074)	(44,378)
42		A43	(2,292)	(2,292)	(2,292)	(2,292)	(14,898)	(13,752)
43		A44	(134)	(134)	(134)	(134)	(871)	(804)
44		A51	(291,524)	(279,053)	(266,582)	(254,111)	(212,268)	(209,182)
45		A52	(156,973)	(150,258)	(143,543)	(136,828)	(114,303)	(112,832)
46		A53	(48,843)	(46,562)	(44,481)	(42,400)	(35,422)	(34,904)
47		A54	(2,467)	(2,467)	(2,467)	(2,467)	(2,060)	(2,030)
48		A61	(44,910)	(45,377)	(45,844)	(46,311)	(45,013)	(45,178)
49		A62	(24,183)	(24,434)	(24,685)	(24,936)	(24,236)	(24,325)
50		A63	(7,492)	(7,570)	(7,648)	(7,726)	(7,506)	(7,533)
51		A64	(449)	(449)	(449)	(449)	(432)	(434)
52		A71	(495)	(495)	(495)	(495)	(32,720)	(32,720)
53		A72	(267)	(267)	(267)	(267)	(7,831)	(7,831)
54	FAS 109 Deferred Inc. Tax	A73	(83)	(83)	(83)	(83)	(4,398)	(4,398)
55		A74	(5)	(5)	(5)	(5)	(256)	(256)
56		282 19	1,914,910	1,914,910	1,914,910	1,914,910	1,914,910	1,914,910
	Agrees with Line 59 (U.W. Fla. 12/31/96 Balance sheet		1,454,268	1,553,301	1,639,185	1,664,887	1,709,805	1,826,354

F:\CASE\JAX\D2DFITRV.WK1
Reconciliation of Capital Structure
to Requested Rate Base
13-Month Average
Company: United Water Florida
Docket No. 960451-WS
Test Year Ended 12/31/96
Historic [x] or Projected[]

Florida Public Service Commission

Schedule D-2
Page 8 of 9
Preparer: McGuire

Explanation: Provide a reconciliation of the 13-Month Average capital structure to requested rate base. Explain all adjustments made. Submit an additional schedule if a year-end rate base is used.

(1) Line No.	Class of Capital ACCUMULATED DEFERRED	(2) ACCOUNT NO.	(3) 13-Month Average	(4) 1996 DECEMBER	(5) NOV.	(6) OCT	(7) SEPT	(8) AUGUST	(9) JULY	(10) JUNE
57										
58		283 A21	(416,680)	(410,883)	(411,846)	(412,809)	(413,772)	(414,736)	(415,698)	(416,661)
59		A22	(367,208)	(378,216)	(378,735)	(379,254)	(379,773)	(380,292)	(380,811)	(381,330)
60		A23	63,307	88,423	88,262	88,101	87,940	87,779	87,618	87,457
61		A24	(4,067)	(4,064)	(4,064)	(4,064)	(4,064)	(4,064)	(4,064)	(4,064)
62		A81	(32,018)	(33,583)	(33,583)	(33,583)	(33,583)	(33,583)	(33,583)	(33,583)
63		A82	(24,600)	(26,781)	(26,781)	(26,781)	(26,781)	(26,781)	(26,781)	(26,781)
64		A83	2,018	3,095	3,095	3,095	3,095	3,095	3,095	3,095
		A84	(311)	(326)	(326)	(326)	(326)	(326)	(326)	(326)
	Agrees with Line 59 (U.W. Fla.12/31/96 Balance sheet		(769,558)	(782,356)	(783,998)	(785,841)	(787,264)	(788,927)	(770,570)	(772,213)

F:\CASE\BJAX\D2DFITRV.WK1
Reconciliation of Capital Structure
to Requested Rate Base
13-Month Average
Company: United Water Florida
Docket No. 880451-WS
Test Year Ended 12/31/89
Historic [x] or Projected[]

Florida Public Service Commis

Schedule D-2
Page 9 of 9
Preparer: McGuire

Explanation: Provide a reconciliation of the 13-Month Average capital structure to requested rate base. Explain all adjustments made. Submit an additional schedule if a year-end rate base is used.

Line No.	(1) Class of Capital	(2) ACCOUNT NO.	(11) MAY	(12) APRIL	(13) MARCH	(14) FEB.	(15) 1995 JANUARY	(16) 1994 December
57	ACCUMULATED DEFERRED	253 A21	(417,824)	(418,687)	(419,550)	(420,513)	(421,470)	(422,433)
58		A22	(381,849)	(382,368)	(383,299)	(383,406)	(226,839)	(227,458)
59		A23	87,296	87,135	86,974	86,813	(70,320)	(70,481)
60		A24	(4,084)	(4,084)	(4,084)	(4,084)	(4,098)	(4,107)
61		A81	(33,583)	(33,583)	(33,583)	(33,583)	(23,408)	(23,408)
62		A82	(26,781)	(26,781)	(26,781)	(26,781)	(12,804)	(12,804)
63		A83	3,095	3,095	3,095	3,095	(3,908)	(3,908)
64		A84	(329)	(329)	(329)	(329)	(227)	(227)
	Agrees with Line 59 (U.W. Fla.12/31/95 Balance sheet		(773,859)	(775,499)	(777,524)	(778,788)	(782,972)	(784,624)

Preferred Stock Outstanding
Company: United Water Florida Inc.
Docket No.: 960451-WS
Test Year Ended: 12/31/95
Utility [x] or Parent [x]
Historic [x] or Projected []

Florida Public Service Commission
Schedule D-3
Page 1 of 1
Preparer: McGuire

Neither United Waterworks Inc. nor U W Florida has any Preferred Stock Outstanding.

The consolidated capital structure of United Waterworks Inc reflects a small portion of Preferred Stock issued by U W Idaho which was outstanding at the time United Waterworks acquired the Company.

Cost of Short-Term Debt
13-Month Average
Company: United Waterworks Inc.
Docket No.: 960451-WU
Test Year Ended: 12/31/95
Utility [] or Parent [x]
Historic [x] or Projected []

Florida Public Service Commission
Schedule D-4
Page 1 of 1
Preparer: McGuire

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

Line No.	(1) Lender	(2) Test Year Balance	(3) Total Interest Expense	(4) Maturity Date	(5) Amount Outstanding	(6) Effective Cost Rate	(7) Weighted Cost Rate
1	Banks	12/31/94		00/00/00	$13,700,000	6.70%	2.78%
2		1/31/95	48,590	00/00/00	8,374,194	6.96%	1.76%
3		2/28/95	2,809	00/00/00	571,429	5.90%	0.10%
4		3/31/95	0	00/00/00	0	0.00%	
5		4/30/95	1,236	00/00/00	841,667	0.00%	0.00%
6		5/31/95	11,960	00/00/00	2,200,000	6.52%	0.43%
7		6/30/95	30,921		5,670,000	6.54%	1.12%
8		7/31/95	9,647		1,719,355	6.73%	0.35%
9		8/31/95	0		0	0.00%	
10		9/30/95	0		0	0.00%	
11		10/31/95	0		0	0.00%	
12		11/30/95	0		0	0.00%	
13		12/31/95	0		0	0.00%	
14		total	105,163		33,076,645		
15		Average	16,179		4,725,235		6.55%

Cost of Long-Term Debt
13-Month Average Basis
Company: United Waterworks Inc
Docket No. 980461-WS
Test Year Ended: 12/31/98
Utility [] or Parent [x]
Historic [x] or Projected []

Explanation: Provide the specified data on long-term debt issues on a 13-Month average for test year. Arrange by type of issue. If the utility is a subsidiary submit an additional schedule for parent.

Florida Public Service Commission
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Preparer: McGuire

Line No.	(1) description, coupon Rate, Years of life (TEF=Tax-exempt Bonds)	Coupon Rate	(2) Issue Date, Maturity Date	(3) Principal Amt. Sold	(4) Principal Amount Outstanding at 12/31/98	(5) Amount Outstanding Within 1 Year	(6) Unamortized Discount (Premium) Associated with Column 4 Arbitrage	(7) Unamortized Issuing Expense Associated with Column (4)
1	Mortgage Bonds	7.10%	1988/2008	1,864,258	1,373,739	1,281,234		
2	Prom Note	8.55%	1991/1996	20,000,000	10,000,000	0		
3	Prom. Note	10.20%	1987/1997		15,000,000	15,000,000		6,513
4	Prom Note	9.97%	1988/1998		18,000,000	18,000,000		
5	Prom Note	9.49%	1989/1999	20,000,000	20,000,000	20,000,000		
6	Prom. Note	10.15%	1988/2003		11,250,000	10,500,000		
7	Prom. Note	10.06%	1990/2010		20,000,000	20,000,000		
8	Prom Note	9.57%	1991/2011		15,000,000	15,000,000		
9	Prom Note	8.70%	1992/2017		4,185,000	4,185,000		84,294
10	Medium Term Note	8.84%	1994/2024		10,000,000	10,000,000		411,313
11	TEF, Delaware	8.20%	1995/2025		2,086,132	2,086,132	78,386	776,935
12	TEF, Del.	8.45%	1992/2007		4,850,000	4,850,000		
13	TEF, Idaho	7.25%	1991/2021		30,000,000	29,535,000	1,093,784	758,818
14	TEF, Fla.	6.75%	1992/2022		12,000,000	12,000,000	456,836	213,432
15	TEF, Del	6.80%	1992/2023		17,000,000	17,000,000	775,162	407,937
16	TEF;, NY	6.40%	1992/2024		10,017,218	10,017,218	518,853	276,464
17	TEF, Pa.	6.80%	1992/2024		10,000,000	10,000,000	340,731	176,749
18	TEF, Idaho	6.40%	1994/2024		12,553,815	12,553,815	90,330	1,292,675
19	TEF, Fla.	6.20%	1995/2025		2,581,172	2,581,172	67,296	570,647
20	Total				225,677,076	214,369,671	3,421,158	4,966,767

Cost of Long-Term Debt
13-Month Average Basis
Company: United Waterworks Inc
Docket No. 980461-WS
Test Year Ended: 12/31/98
Utility [] or Parent [x]
Historic [x] or Projected []

Florida Public Service Com
Schedule D-5
Page 2 of 6
Preparer: McGuire

Explanation: Provide the specified data on long-term debt issues on a 13-Month average for test year. Arrange by type of issue. If the utility is a subsidiary submit an additional schedule for parent.

Line No.	(1) description, coupon Rate, Years of life (TEF=Tax-exempt Bonds)	Coupon Rate	(8) Annual Amort. of Discount/ Premium on Principal Outstanding Arbitrage	(9) Annual Amortization of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate x Column (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11/4-6-7
1	Mortgage Bonds	7.10%			97,535	97,535	7.10%
2	Prom Note	8.55%			855,000	855,000	8.55%
3	Prom. Note	10.20%		3,758	1,530,000	1,530,000	10.20%
4	Prom Note	9.87%			1,794,800	1,794,800	9.87%
5	Prom Note	9.49%			1,898,000	1,898,000	9.49%
6	Prom. Note	10.15%			1,141,875	1,141,875	10.15%
7	Prom. Note	10.05%			2,010,000	2,010,000	10.05%
8	Prom Note	9.57%			1,435,500	1,435,500	9.57%
9	Prom Note	6.70%		636	280,395	280,395	6.80%
10	Medium Term Note	8.84%		44,902	884,000	884,000	9.22%
11	TEF, Delaware	6.20%	6556	15,510	129,340	135,896	11.04%
12	TEF, Del.	6.45%		5,100	299,925	299,925	6.45%
13	TEF, Idaho	7.25%	44280	32,520	2,175,000	2,219,280	7.88%
14	TEF, Fla.	6.75%	17380	7,524	810,000	827,580	7.30%
15	TEF, Del	6.80%	31860	12,084	1,156,000	1,187,860	7.61%
16	TEF:, NY	6.40%	22184	10,058	641,102	683,286	7.19%
17	TEF, Pa.	6.90%	13888	8,144	690,000	703,888	7.42%
18	TEF, Idaho	6.40%	22440	45,481	803,444	825,884	7.39%
19	TEF, Fla.	6.20%	5000	8,060	158,793	163,793	6.52%
20	Total		163,648	191,773	18,790,509	18,954,057	8.72%

Cost of Long-Term Debt
13-Month Average Basis
Company: United Waterworks Inc
Docket No. 960451-WU
Test Year Ended: 12/31/96
Utility [] or Parent [x]
Historic [x] or Projected []

Florida Public Service Commission
Schedule D-5
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Preparer: McGuire

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 (i.e., first mortgage bonds). If the utility is an operating division or subsidiary submit an additional schedule for parent.

Line No.	(1) Description (TEF=Tax-Exempt Bonds)	(2) Test-Year 13-Month Average	(3) Balance at 12/31/96	(4) Balance at 11/30/96	(5) Balance at 10/30/96	(6) Balance at 9/30/95	(7) Balance at 8/31/96	(8) Balance at 7/31/96	(9) Balance at 6/30/96
		Principal outstanding (including current maturities)							
1	Mortgage Bonds, 7.10%	1,420,948	1,373,739	1,381,567	1,396,333	1,387,176	1,404,898	1,412,575	1,420,208
2	Medium Term Note, 8.84	8,461,538	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
5	Prom. Note, 10.20%	15,000,000	15,000,000	15000000	15,000,000	15,000,000	15,000,000	15000000	15,000,000
6	Prom Note, 9.87%	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18000000	18,000,000
7	Prom Note, 9.48%	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
8	Prom. Note, 10.15%	11,596,154	11,250,000	11,250,000	11,250,000	11,250,000	11,250,000	11,250,000	11,250,000
10	Prom. Note, 10.05%	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
11	Prom Note, 9.57%	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
12	Prom Note, 8.70%	4,185,000	4,185,000	4,185,000	4,185,000	4,185,000	4,185,000	4,185,000	4,185,000
4	Prom Note, 8.55%	12,461,538	10,000,000	10000000	10,000,000	10,000,000	10,000,000	14000000	14,000,000
3	TEF, Delaware, 6.20%	632,116	2,068,132	1852746	1,155,773	917,998	835,156	884850	884,850
13	TEF, Idaho, 7.25%	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000
14	TEF, Fla., 6.75%	11,972,203	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
15	TEF, Del, 6.80	16,969,046	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000
16	TEF, NY, 6.40%	9,099,353	10,017,218	9,796,408	9,737,439	9,481,823	9,392,422	9,257,841	9,082,879
17	TEF, Pa., 6.80%	9,914,114	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
18	TEF, Idaho, 6.40%	6,318,990	12,553,815	12,101,144	11,205,418	10,228,887	9,226,877	8,056,389	6,343,809
19	TEF, Fla., 6.20%	2,063,537	2,881,172	2,411,419	2,182,781	1,795,347	1,366,964		
9	TEF, Del., 6.45%	4,650,000	4,650,000	4,650,000	4,650,000	4,650,000	4,650,000	4,650,000	4,650,000
20	Total	217,731,538	225,677,076	224,630,314	222,762,744	220,916,011	219,311,317	220,496,456	218,618,646

Cost of Long-Term Debt
13-Month Average Basis
Company: United Waterworks Inc
Docket No. 960451-WU
Test Year Ended: 12/31/96
Utility [] or Parent [x]
Historic [x] or Projected []

Florida Public Service Commission
Schedule D-5
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Preparer:McGuire

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 (i.e., first mortgage bonds). If the utility is an operating division or subsidiary submit an additional schedule for parent.

Line No.	(1) Description (TEF=Tax-Exempt Bonds)	(10) Balance at 5/31/96	Balance at 4/30/96	Balance at 3/31/96	(11) Balance at 2/28/96	(12) Balance at 1/31/96	(13) Balance at 12/31/94
		Principal outstanding (including current maturities)					
1	Mortgage Bonds, 7.10%	1,427,787	1,442,007	1,442,845	1,450,304	1,457,720	1,466,093
2	Medium Term Note, 8.84	10,000,000	10,000,000	10,000,000	10,000,000	0	0
5	Prom. Note, 10.20%	18000000	18,000,000	18000000	18,000,000	18,000,000	18,000,000
6	Prom Note, 9.97%	18000000	18000000	18000000	18,000,000	18,000,000	18,000,000
7	Prom Note, 9.49%	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
8	Prom. Note, 10.15%	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
10	Prom. Note, 10.05%	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
11	Prom Note, 9.57%	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
12	Prom Note, 6.70%	4,185,000	4,185,000	4,185,000	4,185,000	4,185,000	4,185,000
4	Prom Note, 8.55%	14000000	14,000,000	14000000	14,000,000	14,000,000	14,000,000
3	TEF, Delaware, 6.20%	0	0	0	0	0	0
13	TEF, Idaho, 7.25%	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000
14	TEF, Fla., 6.75%	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	11,638,638
15	TEF, Del, 6.80	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	16,467,804
16	TEF, NY, 6.40%	9,898,123	8,818,150	8712513	8,483,806	8,283,379	7,827,992
17	TEF, Pa., 6.80%	10,000,000	10,000,000	10000000	9,918,735	9,782,710	9,201,043
18	TEF, Idaho, 6.40%	3,303,937	3,178,806	2284987	1,582,801	1,237,031	835,606
19	TEF, Fla., 6.25%						
9	TEF, Del., 6.45%	4,650,000	4,650,000	4,650,000	4,650,000	4,650,000	4,650,000
20	Total	216,186,867	216,271,963	214,275,325	213,281,148	202,656,840	200,070,976

Cost of Long-Term Debt
13-Month Average Basis
Company: United Waterworks Inc
Docket No. 980461-WU
Test Year Ended: 12/31/96
Utility [] or Parent [x]
Historic [x] or Projected []

Florida Public Service Commission
Schedule D-5
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Preparer: McGuire

Explanation: Provide the specified on long-term debt issues on a 13-Month Average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary submit an additional schedule for parent.

Line No.	(1) Description (TEF=Tax-Exempt Bonds)		(2) Test-Year 13-Month Average	(3) Balance at 12/31/94	(4) Balance at 1/31/95	(5) Balance at 2/28/95	(6) Balance at 3/31/95	(7) Balance at 4/30/95	(8) Balance at 5/31/95
					Unamortized Issuing Expense Associated W/Principal Outstanding				
1	Mortgage Bonds, 7.10%		0						
2	Medium Term Note, 8.84%		379,991	81,094	259,826	350,044	411,998	437,886	433,913
5	Prom. Note, 10.20%		8,391	10,269	9,956	9,643	9,330	9,017	8,704
6	Prom Note, 9.97%				0	0	0	0	0
7	Prom Note, 8.48%				0	0	0	0	0
8	Prom. Note, 10.15%				0	0	0	0	0
10	Prom. Note, 10.05%				0	0	0	0	0
11	Prom Note, 9.57%				0	0	0	0	0
12	Prom Note, 8.70%				0	0	0	0	0
4	Prom Note, 8.55%				0	0	0	0	0
3	TEF, Delaware, 6.20%		316,329	344,186	340,099	333,058	327,927	323,793	319,706
13	TEF, Idaho, 7.25%		1,881,003	1,929,403	1,923,003	1,916,603	1,910,203	1,903,803	1,897,403
14	TEF, Fla., 6.75%	181 073	683,078	697024.3	694,932	691,213	688,121	687,003	684,911
15	TEF, Del, 6.80	181 079	892,003	892,003	892,003	892,003	892,003	892,003	892,003
16	TEF, NY, 6.40%	181 075	811,186	822,740	822,786	822,373	819,606	816,766	813,033
17	TEF, Pa., 6.90%	181 081	593,142	606,747	605,118	602,357	599,375	596,381	593,677
18	TEF, Idaho, 6.40%		1,384,256	1,383,145	1,381,578	1,385,916	1,374,649	1,375,072	1,375,266
19	TEF, Fla., 6.20%		246,741	0	5,000	5,000	5,000	5,914	30,914
9	TEF, Del., 6.45%		432,263	0	0	0	0	0	0
20	Total			6,766,812	6,944,399	7,008,208	7,039,212	7,046,747	7,049,532

Cost of Long-Term Debt
13-Month Average Basis
Company: United Waterworks Inc
Docket No. 960451-WU
Test Year Ended: 12/31/96
Utility [] or Parent [x]
Historic [x] or Projected []

Florida Public Service Commission
Schedule D-5
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Preparer: McGuire

Explanation: Provide the specified on long-term debt issues on a 13-Month Average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary submit an additional schedule for parent.

Line No.	(1) Description (TEF=Tax-Exempt Bonds)		(9) Unamortized Issuing Expense Associated W/Principal Outstanding. Balance at 6/30/96	(10) Balance at 7/31/96	Balance at 8/31/96	Balance at 9/31/96	(11) Balance at 10/31/96	(12) Balance at 11/30/96	(13) Balance at 12/31/96
1	Mortgage Bonds, 7.10%								
2	Medium Term Note, 8.84%		435,806	431,723	427,641	423,559	419,477	415,395	411,313
5	Prom. Note, 10.20%		8,391	8,078	7,765	7,452	7,139	6,826	6,513
6	Prom Note, 9.97%		0	0	0	0	0	0	0
7	Prom Note, 9.48%		0	0	0	0	0	0	0
8	Prom. Note, 10.15%		0	0	0	0	0	0	0
10	Prom. Note, 10.05%		0	0	0	0	0	0	0
11	Prom Note, 9.57%		0	0	0	0	0	0	0
12	Prom Note, 9.70%		0	0	0	0	0	0	0
4	Prom Note, 8.65%		0	0	0	0	0	0	0
3	TEF, Delaware, 6.20%		316,619	311,532	307,445	303,358	299,271	295,184	291,097
13	TEF, Idaho, 7.25%		1,891,003	1,884,803	1,878,203	1,871,803	1,865,403	1,859,003	1,852,603
14	TEF, Fla., 6.75%	181 073	682,819	680,727	678,635	676,543	674,451	672,359	670,267
15	TEF, Del, 6.80	181 079	892,003	892,003	892,003	892,003	892,003	892,003	892,003
16	TEF, NY, 6.40%	181 075	810,929	809,289	807,733	806,359	801,810	799,085	796,107
17	TEF, Pa., 6.90%	181 081	591,997	590,293	588,589	586,885	585,181	583,477	581,773
18	TEF, Idaho, 6.40%		1,379,588	1,384,856	1,392,786	1,394,959	1,390,785	1,387,993	1,383,006
19	TEF, Fla., 6.20%		51,157	73,179	550,678	598,210	616,554	626,083	637,942
9	TEF, Del., 6.45%		236,241	762,075	796,871	826,119	834,636	846,170	855,301
20	Total		7,767,853	7,828,358	8,328,361	8,386,252	8,398,612	8,384,678	8,376,926

Cost of Variable rate Long-Term Debt
Company: United Water Florida Inc.
Docket No.: 960451-WS
Test Year Ended:
Utility [x] or Parent [x]
Historic [x] or Projected []

Florida Public Service Commissio
Schedule D-6
Page 1 of 1
Preparer: McGuire

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month Average Basis.

Neither United Waterworks nor United Water Florida has any outstanding variable-cost long-term debt issues.

Schedule of Customer Deposits

Company: United Water Florida Inc.
Docket No. 960451-WS
Test Year Ended:
Utility [x] or Parent []
Historic [x] or Projected []

Florida Public Service Commission

Schedule D-7
Page 1 of 1
Preparer: McGuire

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

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)		(6) Net Increase
1	12/31/94				7,900		
2	12/31/95				7,900	7,900	(A)
3					10,100		
4	December '94	10,100			10,900		800
5	January '95	10,100	800		9,333		(1,567)
6	February	10,900		1,567	9,333		0
7	March	9,333			9,333		0
8	April	9,333			9,333		0
9	May	9,333			9,333		0
10	June	9,333			9,333		0
11	July	9,333			9,333		0
12	August	9,333			8,700		(633)
13	September	9,333	800	1,433	7,900		(800)
14	October	8,700		800	7,900		0
15	November	7,900	800	800	7,900		
16	December 95	7,900					
17	13-Month Average				9,133		

Rate Schedule

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [X] or Sewer [ ]

Florida Public Service Commission

Schedule: E-1
Page 1 of 2
Preparer: F. Gradilone

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Ultimate Rates
	BFC	BFC	BFC
RATE SCHEDULE GW (1) Monthly billed accounts			
5/8"	$6.79	$7.38	$9.53
3/4"	$8.75	$10.68	$13.79
1"	$12.65	$18.95	$24.46
1-1/2"	$26.36	$42.63	$55.03
2"	$49.82	$75.83	$97.88
3"	$131.93	$170.58	$220.19
4"	$339.26	$303.18	$391.35
6"	$382.27	$682.32	$880.75
8"	$4,258.31	$1,212.72	$1,565.40
Charge per 1,000	$1.03	$1.12	$1.45
RATE SCHEDULE RW(1) Quarterly billed accounts			
5/8"	$14.62	$15.90	$20.52
3/4"	$20.50	$22.30	$28.78
1"	$32.22	$35.04	$45.23
1-1/2"	$73.26	$79.68	$102.85
2"	$143.68	$156.27	$201.71
Charge per 1,000	$1.03	$1.12	$1.45
RATE SCHEDULE FW (1) Private Fire Protection (per month)			
2"	$13.31	$8.32	$8.87
3"	$23.74	$14.21	$15.45
4"	$35.42	$25.26	$27.47
6"	$67.99	$56.86	$61.84
8"	$107.09	$101.06	$109.91
10"	$152.64	$157.95	$171.79
12"	$217.57	$227.43	$247.35

Rate Schedule

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [ ] or Sewer [X]

Florida Public Service Commission

Schedule: E-1
Page 2 of 2
Preparer: F. Gradilone

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Ultimate Rates
RATE SCHEDULE GS (1) Non-residential Accounts	BFC	BFC	BFC
BASE FACILITY CHARGE			
5/8"	$10.48	$10.97	$13.92
3/4"	$14.50	$15.87	$20.14
1"	$23.29	$28.14	$35.72
1-1/2"	$53.19	$63.33	$80.38
2"	$104.45	$112.59	$142.89
3"	$283.94	$253.39	$321.58
4"	$736.83	$450.35	$571.54
6"	$830.84	$1,013.44	$1,286.16
8"	$9,299.45	$1,801.28	$2,286.01
Unmetered accounts	$30.61	$31.71	$40.25
QUANTITY CHARGE per 1,000 gallons	$3.00	$3.14	$3.98
RATE SCHEDULE RS (1) Residential Accounts			
BASE FACILITY CHARGE			
5/8"	$27.57	$28.86	$36.62
3/4"	$27.57	$28.86	$36.62
1"	$27.57	$28.86	$36.62
1-1/2"	$27.57	$28.86	$36.62
Unmetered accounts	$27.57	$28.86	$36.62
QUANTITY CHARGE per 1,000 gallons	$88.07	$92.18	$116.99
(Maximum gallonage 30,000 per quarter)	$3.00	$3.14	$3.98
RATE SCHEDULE GS (1) Jacksonville University			
BASE FACILITY CHARGE			
3"	$283.91	$297.19	$377.17
4"	$736.83	$771.21	$978.76
6"	$830.84	$869.61	$1,103.64
QUANTITY CHARGE per 1,000 gallons	$3.73	$3.90	$4.95

Revenue Schedule at Present and Proposed Rates

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [X] or Sewer [ ]

Florida Public Service Commission

Schedule: E-2
Page 1 of 6
Preparer: F. Gradilone

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.

FOR PERIOD 1/1/95-6/30/95

(1) Class/Meter Size	(2) Number Bills	Fixed Revenues at Present Rates	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential							
METER SIZE							
5/8"	44,379	$625,300	891,798	$0.73	$1,496,133	NA	NA
3/4"	1,956	$36,851	48,711	$0.73	$88,239	NA	NA
1"	1,451	$45,088	57,783	$0.73	$101,567	NA	NA
1 1/2"	56	$3,956	4,210	$0.73	$8,078	NA	NA
2"	2	$277	112	$0.73	$367	NA	NA
3"	0	$0	0	$0.73	$0	NA	NA
4"	0	$0	0	$0.73	$0	NA	NA
Total Residential	47,844	$713,250	1,002,564		$1,692,402	NA	NA
Average Bill					$35		
Commercial							
METER SIZE							
5/8"	4,318	$28,404	36,855	$0.73	$64,163	NA	NA
3/4"	614	$5,182	8,421	$0.73	$13,403	NA	NA
1"	1,803	$22,034	58,785	$0.73	$79,397	NA	NA
1 1/2"	1,297	$32,957	75,233	$0.73	$108,418	NA	NA
2"	1,464	$70,301	153,295	$0.73	$220,011	NA	NA
3"	162	$20,602	58,944	$0.73	$78,137	NA	NA
4"	86	$21,582	40,066	$0.73	$60,701	NA	NA
6"	6	$2,211	0	$0.73	$2,211	NA	NA
Total Commercial	9,730	$203,272	431,379		$624,462	NA	NA
					$64		
Public Sector							
METER SIZE							
5/8"	0						
3/4"	0	$0	0	$0.73	$0	NA	NA
1"	24	$0	0	$0.73	$0	NA	NA
1 1/2"	20	$293	1,202	$0.73	$1,467	NA	NA
2"	102	$508	1,492	$0.73	$1,995	NA	NA
3"	42	$4,898	11,886	$0.73	$16,486	NA	NA
4"	30	$5,341	10,498	$0.73	$15,567	NA	NA
6"	6	$9,810	8,726	$0.73	$18,326	NA	NA
Total Public	224	$2,211	12,737	$0.73	$14,841	NA	NA
		$23,091	46,542		$88,483	NA	NA
					$308		
Apartment Sector							
5/8"	138	$804	758	$0.73	$1,844	NA	NA
3/4"	78	$658	1,069	$0.73	$1,721	NA	NA
1"	804	$9,809	27,542	$0.73	$38,668	NA	NA
1 1/2"	2,161	$54,911	114,625	$0.73	$168,784	NA	NA
2"	1,374	$65,979	128,784	$0.73	$191,670	NA	NA
3"	161	$20,474	94,004	$0.73	$112,216	NA	NA
4"	108	$35,316	124,099	$0.73	$158,427	NA	NA
6"	48	$17,899	55,175	$0.73	$71,599	NA	NA
0	0	$0	0	$0.73	$0	NA	NA
Total Apartment	4,872	$751,793	548,081		$738,720	NA	NA
					$152		
Total Gen. Serv.	62,670	$1,691,376	2,026,545		$3,124,086		
Average Bill					$50		

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [X] or Sewer [ ]

Schedule: E-2
Page 2 of 6
Preparer: F. Gradilone

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.

FOR PERIOD 7/1/95-12/31/95

(1) Class/Meter Size	(2) Number Bills	Fixed Revenues at Present Rates	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential							
METER SIZE							
5/8"	44,853	$645,883	969,715	$1.00	$1,637,887	NA	NA
3/4"	2,030	$40,966	57,473	$1.00	$98,582	NA	NA
1"	1,485	$47,119	65,839	$1.00	$113,046	NA	NA
1 1/2"	52	$3,752	4,782	$1.00	$8,536	NA	NA
2"	2	$283	96	$1.00	$379	NA	NA
3"	0	$0	0	$1.00	$0	NA	NA
4"	0	$0	0	$1.00	$0	NA	NA
Total Residential	48,422	$738,023	1,117,905		$1,858,433	NA	NA
Average Bill					$38		
Commercial							
METER SIZE							
5/8"	4,422	$29,660	41,021	$1.00	$70,784	NA	NA
3/4"	651	$5,812	9,822	$1.00	$15,458	NA	NA
1"	1,878	$23,400	64,707	$1.00	$88,270	NA	NA
1 1/2"	1,312	$34,060	83,383	$1.00	$117,838	NA	NA
2"	1,495	$73,345	176,212	$1.00	$249,937	NA	NA
3"	168	$21,828	68,241	$1.00	$90,244	NA	NA
4"	64	$21,382	46,066	$1.00	$67,560	NA	NA
6"	3	$2,259	0	$1.00	$2,259	NA	NA
Total Commercial	9,996	$211,545	489,454		$702,149	NA	NA
					$70		
Public Sector							
METER SIZE							
5/8"	0	$0	0	$1.00	$0	NA	NA
3/4"	0	$0	0	$1.00	$0	NA	NA
1"	24	$299	1,437	$1.00	$1,739	NA	NA
1 1/2"	24	$623	2,232	$1.00	$2,861	NA	NA
2"	111	$5,448	16,228	$1.00	$21,717	NA	NA
3"	48	$5,977	20,534	$1.00	$26,566	NA	NA
4"	30	$10,023	11,084	$1.00	$21,117	NA	NA
6"	6	$2,259	12,816	$1.00	$15,109	NA	NA
Total Public	241	$24,629	64,311		$89,109	NA	NA
					$370		
Apartment Sector							
5/8"	136	$823	599	$1.00	$1,523	NA	NA
3/4"	78	$872	1,645	$1.00	$2,322	NA	NA
1"	795	$9,906	27,393	$1.00	$37,372	NA	NA
1 1/2"	2,160	$58,074	127,879	$1.00	$184,089	NA	NA
2"	1,387	$67,086	139,728	$1.00	$207,143	NA	NA
3"	161	$20,919	97,303	$1.00	$118,482	NA	NA
4"	108	$36,083	133,673	$1.00	$170,113	NA	NA
6"	48	$18,070	62,091	$1.00	$80,301	NA	NA
0	0	$0	0	$1.00	$0	NA	NA
Total Apartment	4,855	$799,817	590,115		$801,342	NA	NA
					$165		
Total Gen. Serv.	63,514	$1,774,012	2,261,785		$3,451,033		
Average Bill					$54		

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: United Water Florida
Docket No.: 980451-WS
Test Year Ended: December 31, 1998
Water [X] or Sewer [ ]

Schedule: E-2
Page 3 of 6
Preparer: F. Gradilone

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.

FOR PERIOD 1/1/98-12/31/98

(1) Class/Meter Size	(2) Number Bills	Fixed Revenues at Present Rates	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential							
METER SIZE							
5/8"	89,232	$1,271,183	1,881,483	$14.62	$3,134,020	$20.52	$4,725,994
3/4"	3,999	$79,836	108,184	$20.50	$184,821	$26.78	$278,558
1"	2,936	$92,187	123,801	$32.22	$214,814	$45.23	$323,481
1 1/2"	108	$7,707	8,992	$73.26	$16,615	$102.86	$25,039
2"	4	$560	208	$143.88	$798	$201.71	$1,151
3"	0	$0	0	$0.00	$0	$0.00	$0
4"	0	$0	0	$1.03	$0	$1.45	$0
Total Residential	98,299	$1,451,273	2,120,468		$3,550,836		$5,354,223
Average Bill					$37		$56
Commercial							
METER SIZE							
5/8"	8,740	$58,084	77,676	$8.79	$134,967	$9.53	$203,834
3/4"	1,285	$10,794	18,243	$8.75	$26,891	$13.79	$45,887
1"	3,681	$45,434	123,472	$12.85	$167,667	$24.46	$279,891
1 1/2"	2,809	$87,016	156,616	$26.36	$224,056	$55.03	$366,622
2"	2,959	$143,648	329,507	$49.82	$469,948	$97.86	$796,332
3"	330	$42,430	127,185	$131.93	$168,380	$220.19	$267,392
4"	130	$42,984	86,134	$339.28	$128,291	$391.35	$182,821
6"	12	$4,470	0	$382.27	$4,470	$880.75	$11,008
Total Commercial	19,726	$414,818	920,833		$1,326,911		$2,177,567
					$67		$110
Public Sector							
METER SIZE							
5/8"	0	$0	0	$8.79	$0	$9.53	$0
3/4"	0	$0	0	$8.75	$0	$13.79	$0
1"	48	$592	2,639	$12.85	$3,208	$24.46	$5,591
1 1/2"	44	$1,131	3,724	$26.36	$4,828	$55.03	$8,738
2"	213	$10,344	26,114	$49.82	$36,215	$97.86	$66,612
3"	88	$11,318	31,032	$131.93	$42,152	$220.19	$71,922
4"	60	$19,833	19,791	$339.28	$39,443	$391.35	$56,211
6"	12	$4,470	25,553	$382.27	$29,750	$880.75	$53,248
Total Public	466	$47,687	110,853		$157,592		$266,519
					$339		$573
Apartment Sector							
5/8"	278	$1,827	1,357	$8.79	$3,167	$9.53	$4,784
3/4"	156	$1,331	2,734	$8.75	$4,043	$13.79	$6,380
1"	1,599	$19,715	54,936	$12.85	$74,080	$24.46	$123,513
1 1/2"	4,321	$110,985	242,301	$26.36	$360,870	$55.03	$912,759
2"	2,741	$133,045	288,491	$49.82	$398,814	$97.86	$683,882
3"	322	$41,388	191,307	$131.93	$230,698	$220.19	$382,111
4"	216	$71,398	257,789	$339.28	$328,539	$391.35	$478,454
6"	98	$35,759	117,287	$382.27	$151,870	$880.75	$284,782
8"	0	$0	0	$4 256.31	$0	$1,212.72	$0
Total Apartment	9,727	$1,551,610	1,136,176		$1,540,082		$2,534,736
					$158		$261
Total Gen. Serv.	128,184	$3,466,388	4,288,330		$6,575,099		$10,333,046
Average Bill					$52		$82

RECONCILIATION TO ANNUAL BOOKED REVENUE

Total Revenues 1/1/98-6/30/98	$3,124,089
Total Revenues 7/1/98-12/31/98	$3,461,033
Total Revenues for Year	$6,5[illegible]089
Unbilled Revenues	$10,853
Other Revenue (Fire Protection)	$179,888
Misc. Serv. Charges	$80,074
Total Revenue	$6,866,819
Booked Revenue	$6,862,815
Difference (Due to difference in meter reading & posting revenues)	($3,004) -0.04%

Revenue Schedule at Present and Proposed Rates

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [ ] or Sewer [X]

Florida Public Service Commission
Schedule: E-2
Page 4 of 6
Preparer: F. Gradilone

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.

FOR PERIOD 1/1/95-6/30/95

Class/Meter Size	(1)	(2) Number Bills	Fixed Revenues at Present Rates	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential								
METER SIZE								
5/8"		34,369	$916,257	578,475	$2.89	$2,586,866	NA	
3/4"		1,208	$34,618	21,653	$2.89	$97,147	NA	NA
1"		508	$13,496	11,183	$2.89	$45,796	NA	NA
1 1/2"		16	$427	332	$2.89	$1,386	NA	NA
2"		0	$0	0		$0	NA	NA
3"		0	$0	0		$0	NA	NA
4"		0	$0	0		$0	NA	NA
Unmetered		96	$8,349	0		$8,349	NA	NA
Total Residential		36,287	$973,145	611,842		$2,739,542	NA	NA
Average Bill						$75		
Commercial								
METER SIZE								
5/8"		3,914	$39,667	27,460	$2.89	$118,956	NA	NA
3/4"		679	$9,520	7,092	$2.89	$30,000	NA	NA
1"		1,371	$30,889	39,278	$2.89	$144,317	NA	NA
1 1/2"		1,005	$51,717	55,892	$2.89	$213,121	NA	NA
2"		1,245	$125,821	126,086	$2.89	$489,941	NA	NA
3"		198	$54,387	81,526	$2.89	$301,143	NA	NA
4"		90	$64,151	66,365	$2.89	$256,839	NA	NA
6"		18	$14,467	7,811	$2.89	$37,022	NA	NA
Unmetered		35	$1,036	0	$2.89	$1,036	NA	NA
Total Commercial		4,641	$351,968	384,049		$1,472,419	NA	NA
Average Bill						$317		
Public Sector								
METER SIZE								
5/8"		12	$122	234	$2.89	$798	NA	NA
3/4"		0	$0	0	$2.89	$0	NA	NA
1"		18	$406	323	$2.89	$1,338	NA	NA
1 1/2"		6	$309	0	$2.89	$309	NA	NA
2"		60	$6,053	6,423	$2.89	$24,611	NA	NA
3"		48	$13,188	10,963	$2.89	$44,842	NA	NA
4"		18	$12,830	7,454	$2.89	$34,366	NA	NA
6"		0	$0	0	$2.89	$0	NA	NA
Unmetered		0	$0	0	$2.89	$0	NA	NA
Total Public		150	$32,792	25,162		$105,453	NA	NA
Average Bill						$703		
Apartment Sector								
5/8"		289	$2,917	1,391	$2.89	$8,933	NA	NA
3/4"		48	$673	655	$2.89	$2,585	NA	NA
1"		815	$18,382	52,560	$2.89	$170,226	NA	NA
1 1/2"		2,100	$108,086	116,341	$2.89	$441,140	NA	NA
2"		1,412	$142,893	142,714	$2.89	$564,812	NA	NA
3"		179	$49,168	125,458	$2.89	$411,464	NA	NA
4"		120	$86,536	127,916	$2.89	$454,918	NA	NA
6"		60	$48,224	81,968	$2.89	$288,001	NA	NA
Unmetered		0	$0	0		$0	NA	NA
Total Apartment		4,734	$452,710	646,882		$2,320,115	NA	NA
Average Bill						$490		
Total Gen. Serv.		45,812	$1,810,635	1,667,516		$6,637,530		
Average Bill						$145		

Revenue Schedule at Present and Proposed Rates

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [ ] or Sewer [X]

Florida Public Service Commission

Schedule: E-2
Page 5 of 6
Preparer: F. Gradilone

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.

FOR PERIOD 7/1/95-12/31/95

Class/Meter Size	(1)	(2) Number Bills	Fixed Revenues at Present Rates	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential								
METER SIZE								
5/8"		34,531	$942,361	601,399	$2.97	$2,727,381	NA	NA
3/4"		1,421	$38,779	25,289	$2.97	$113,838	NA	NA
1"		513	$14,000	10,888	$2.97	$46,319	NA	NA
1 1/2"		16	$437	339	$2.97	$1,444	NA	NA
2"		0	$0	0	$2.97	$0	NA	NA
3"		0	$0	0	$2.97	$0	NA	NA
4"		0	$0	0	$2.97	$0	NA	NA
Unmetered		94	$2,848	31	$2.97	$2,940	NA	NA
Total Residential		36,575	$998,415	637,946		$2,891,923	NA	NA
Average Bill						$79		
Commercial								
METER SIZE								
5/8"		3,974	$41,210	30,754	$2.97	$132,487	NA	NA
3/4"		708	$10,160	8,495	$2.97	$36,373	NA	NA
1"		1,392	$47,022	42,693	$2.97	$173,737	NA	NA
1 1/2"		1,025	$63,966	$4,384	$2.97	$215,374	NA	NA
2"		1,274	$131,710	129,148	$2.97	$515,037	NA	NA
3"		208	$57,898	89,599	$2.97	$323,853	NA	NA
4"		92	$67,096	61,258	$2.97	$248,930	NA	NA
6"		18	$14,803	9,223	$2.97	$42,175	NA	NA
Unmetered		37	$1,121	0		$1,121	NA	NA
Total Commercial		4,752	$383,777	394,799		$1,556,600	NA	NA
Average Bill						$327		
Public Sector								
METER SIZE								
5/8"		12	$124	287	$2.97	$977	NA	NA
3/4"		0	$0	0	$2.97	$0	NA	NA
1"		18	$415	336	$2.97	$1,414	NA	NA
1 1/2"		6	$316	0	$2.97	$316	NA	NA
2"		60	$6,203	6,995	$2.97	$26,983	NA	NA
3"		52	$14,615	21,153	$2.97	$77,394	NA	NA
4"		18	$13,128	9,984	$2.97	$42,758	NA	NA
6"		0	$0	0	$2.97	$0	NA	NA
Unmetered		0	$0	0	$2.97	$0	NA	NA
Total Public		154	$34,677	38,467		$148,846	NA	NA
Average Bill						$967		
Apartment Sector								
5/8"		288	$2,987	1,311	$2.97	$6,878	NA	NA
3/4"		48	$689	905	$2.97	$3,078	NA	NA
1"		909	$18,647	27,886	$2.97	$101,407	NA	NA
1 1/2"		2,100	$110,568	124,117	$2.97	$478,836	NA	NA
2"		1,388	$143,506	162,862	$2.97	$597,203	NA	NA
3"		179	$60,306	134,784	$2.97	$480,336	NA	NA
4"		117	$66,332	138,312	$2.97	$486,928	NA	NA
6"		60	$49,343	88,256	$2.97	$305,363	NA	NA
Unmetered		0	$0	0	$2.97	$0	NA	NA
Total Apartment		4,701	$456,389	682,020		$2,423,250	NA	NA
Average Bill						$515		
Total Gen. Serv.		48,182	$1,875,257	1,733,233		$7,019,618		
Average Bill						$182		

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [ ] or Sewer [X]

Schedule: E-2
Page 6 of 6
Preparer: F. Gradilone

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.

FOR PERIOD 1/1/95-12/31/95

(1) Class/Meter Size	(2) Number Bills	Fixed Revenues at Present Rates	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential							
METER SIZE							
5/8"	68,900	$1,958,608	1,179,874	$27.57	$5,314,247	$36.62	$8,187,540
3/4"	2,719	$73,397	48,942	$27.57	$210,986	$36.62	$324,921
1"	1,019	$27,486	22,070	$27.57	$82,115	$36.62	$143,140
1 1/2"	32	$883	671	$27.57	$2,830	$36.62	$4,391
2"	0	$0	0	$0.00	$0	$0.00	$0
3"	0	$0	0	$0.00	$0	$0.00	$0
4"	0	$0	0	$0.00	$0	$0.00	$0
Unmetered	192	$16,543	31	$86.07	$16,636	$116.99	$22,910
Total Residential	72,862	$1,976,906	1,249,586		$5,636,811		$8,682,903
Average Bill					$77		
Commercial							
METER SIZE							
5/8"	7,888	$80,866	56,214	$10.48	$251,441	$13.92	$358,470
3/4"	1,387	$19,679	15,587	$14.50	$86,373	$20.14	$82,198
1"	2,783	$77,911	81,971	$23.29	$318,054	$35.72	$426,803
1 1/2"	2,030	$105,684	110,276	$53.19	$428,486	$80.38	$811,575
2"	2,519	$257,531	256,235	$104.45	$1,004,977	$142.89	$1,417,639
3"	404	$112,283	171,125	$283.94	$834,861	$321.56	$847,895
4"	182	$131,249	127,623	$736.83	$504,769	$571.54	$888,891
6"	36	$28,270	17,033	$830.84	$79,197	$1,286.16	$113,058
Unmetered	72	$2,157	0	$9,299.45	$2,157	$2,286.01	$919,701
Total Commercial	9,393	$735,765	778,848		$3,037,884		$5,479,226
Average Bill					$323		
Public Sector							
METER SIZE							
5/8"	24	$246	521	$10.48	$1,775	$13.92	$2,695
3/4"	0	$0	0	$14.50	$0	$20.14	$0
1"	36	$820	659	$23.29	$2,751	$35.72	$4,345
1 1/2"	12	$625	0	$53.19	$625	$80.38	$1,050
2"	120	$12,286	13,418	$104.45	$51,574	$142.89	$78,619
3"	100	$27,799	32,115	$283.94	$122,236	$321.56	$179,047
4"	36	$25,958	17,437	$736.83	$77,113	$571.54	$100,422
6"	0	$0	0	$830.84	$0	$1,286.16	$0
Unmetered	0	$0	0	$9,299.45	$0	$2,286.01	$0
Total Public	328	$67,715	64,151		$256,073		$366,179
Average Bill					$781		
Apartment Sector							
5/8"	576	$5,904	2,702	$10.48	$13,811	$13.92	$18,593
3/4"	96	$1,382	1,460	$14.50	$5,643	$20.14	$7,479
1"	1,824	$37,009	80,474	$23.29	$271,632	$35.72	$356,798
1 1/2"	4,200	$216,631	239,458	$53.19	$920,079	$80.38	$1,216,534
2"	2,800	$286,188	286,576	$104.45	$1,152,015	$142.89	$1,515,054
3"	359	$98,476	280,243	$283.94	$881,790	$321.56	$1,131,932
4"	237	$170,899	263,228	$736.83	$841,848	$571.54	$1,242,831
6"	120	$97,587	168,244	$830.84	$590,364	$1,286.16	$760,754
Unmetered	0	$0	0	$9,299.45	$0	$2,286.01	$0
Total Apartment	9,436	$911,099	1,308,682		$4,743,385		$6,251,945
Average Bill					$503		
Total Gen. Serv.	92,018	$3,691,484	3,401,270		$13,674,133		$20,780,255
Average Bill					$149		

RECONCILIATION TO ANNUAL BOOKED REVENUE

Total Revenues 1/1/95-6/30/95	$6,637,530	
Total Revenues 7/1/95-12/31/95	$7,034,828	
Total Revenues for Year	$13,672,358	
Unbilled Revenues	($44,863)	
Other Revenue		
Misc. Serv. Charges		
Total Revenue	$13,627,495	
Booked Revenue	$13,639,705	
Difference (Due to difference in meter reading & posting revenues)	$12,210	0.09%

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [X] or Sewer [ ]

Schedule: E-3
Page 1 of 2
Preparer: F. Gradilone

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	Jan 95	9,500	3,086		161		12,747
2	Feb 95	6,179	2,416		161		8,756
3	Mar 95	9,415	2,425		161		12,001
4	Apr 95	7,498	2,423		161		10,082
5	May 95	6,197	2,453		161		8,811
6	Jun 95	9,419	2,474		161		12,054
7	Jul 95	7,492	2,340		162		9,994
8	Aug 95	7,114	2,643		168		9,925
9	Sep 95	9,846	2,552		173		12,571
10	Oct 95	7,530	2,522		170		10,222
11	Nov 95	7,169	2,525		169		9,863
12	Dec 95	9,061	2,243		161		11,465
	Total	96,420	30,102		1,969		128,491

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [ ] or Sewer [X]

Schedule: E-3
Page 2of 2
Preparer: F. Gradilone

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	Jan 95	6,729	2,699				9,428
2	Feb 95	4,683	2,219				6,902
3	Mar 95	7,527	2,212				9,739
4	Apr 95	5,152	2,229				7,381
5	May 95	4,709	2,246				6,955
6	Jun 95	7,529	2,263				9,792
7	Jul 95	5,155	2,153				7,308
8	Aug 95	5,440	2,395				7,835
9	Sep 95	7,579	2,318				9,897
10	Oct 95	5,187	2,292				7,479
11	Nov 95	5,494	2,301				7,795
12	Dec 95	7,185	2,064				9,249
	Total	72,369	27,391				99,760

Miscellaneous Service Charges

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [X] or Sewer [ ]

Florida Public Service Commission

Schedule: E-4
Page 1 of 2
Preparer: F. Gradilone

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.

(1)	(2) Present		(2) Proposed Rates	
Type of Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
Miscellaneous Service Charges (Sheet 22.0)				
Initial Connection	$15.00	$15.00	NO CHANGE	NO CHANGE
Normal Reconnection	$15.00	$15.00	NO CHANGE	NO CHANGE
Violation Reconnection	$15.00	$15.00	NO CHANGE	NO CHANGE
Premises Visit	$10.00	$10.00	NO CHANGE	NO CHANGE
Late Payment Charge	NA	NA	$3.00	$3.00
Schedule of Meter Test Deposits (Sheet 21.0)				
Other Charges (List)				
Meter bench test request				
for 5/8" & 3/4" meter	$20.00	$20.00	NO CHANGE	NO CHANGE
for 1" & 1 1/2" meter	$25.00	$25.00	NO CHANGE	NO CHANGE
for 2" & over meter	Actual cost	Actual cost	NO CHANGE	NO CHANGE

Miscellaneous Service Charges

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [ ] or Sewer [X]

Florida Public Service Commission

Schedule: E-4
Page 2 of 2
Preparer: F. Gradilone

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.

(1)	(2) Present		(2) Proposed Rates	
Type of Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
Miscellaneous Service Charges (Sheet 21.0)				
Initial Connection	$15.00	$15.00	NO CHANGE	NO CHANGE
Normal Reconnection	$15.00	$15.00	NO CHANGE	NO CHANGE
Violation Reconnection	Actual Cost	Actual Cost	NO CHANGE	NO CHANGE
Premises Visit	$10.00	$10.00	NO CHANGE	NO CHANGE
Late Payment Charge	NA	NA	$3.00	$3.00

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [X] or Sewer [ ]

Schedule: E-5
Page 1 of 2
Preparer: F. Gradilone

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
$53,324	$36,750				$90,074

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [ ] or Sewer [X]

Schedule: E-5
Page 2 of 2
Preparer: F. Gradilone

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
	$0	$0				$0

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995

Schedule: E-6
Page 1 of 1
Preparer: F. Gradilone

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

*** NOT TARIFFED ***

Total

Private Fire Protection Service

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995

Schedule: E-7
Page 1 of 1
Preparer: F. Gradilone

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	2"	Service line	0
2	3"	Service line	0
3	4"	Service line	139
4	6"	Service line	692
5	8"	Service line	1,098
6	10"	Service line	68
7	12"	Service line	14
	Total		2,011

Contracts and Agreements Schedule

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995

Florida Public Service Commission

Schedule: E-8
Page 1 of 1
Preparer: F. Gradilone

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.

(1) Line No.	(2) Type	(3) Description

*** NONE ***

Schedule of Water and Wastewater Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 12/31/95

Schedule: E-9
Page: 1 of 1
Preparer: David deNagy

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.	Type of Tax or Fee	To Whom Paid	Amount	How Collected From Customers	Type of Agreement
1	Regulatory Assessment	Florida Public Service Commission	4.5%	Included in overall cost of service	None.
2	Municipal Tax	City of Jacksonville	10%	Included in overall cost of service	None.
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					

Service Availability Charges Schedule

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [X] or Sewer [ ]

Florida Public Service Commission

Schedule: E-10
Page 1 of 26
Preparer: F. Gradilone

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
ARLINGTON SERVICE AREA (Sheet 23.0)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor installation	Actual Cost	NONE
Customer Connection Charge		
1" metered service (shortside)	Actual Cost	NONE
1" metered service (longside)	Actual Cost	NONE
2" and over metered service	Actual Cost	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$100.00	NONE
All others-per gallon	$0.29	NONE

Service Availability Charges Schedule

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [X] or Sewer [ ]

Schedule: E-10
Page 2 of 26
Preparer: F. Gradilone

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
FOREST BROOK SERVICE AREA (Sheet 23.01)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor Installation	Actual Cost	NONE
Customer Connection Charge		
1" metered service (shortside)	Actual Cost	NONE
1" metered service (longside)	Actual Cost	NONE
2" and over metered service	Actual Cost	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$100.00	NONE
All others-per gallon	$0.29	NONE

Service Availability Charges Schedule

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [X] or Sewer [ ]

Florida Public Service Commission

Schedule: E-10
Page 3 of 26
Preparer: F. Gradilone

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
HOLLY OAKS SERVICE AREA (Sheet 23.02)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor installation	Actual Cost	NONE
Customer Connection Charge		
1" metered service (shortside)	Actual Cost	NONE
1" metered service (longside)	Actual Cost	NONE
2" and over metered service	Actual Cost	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$100.00	NONE
All others-per gallon	$0.29	NONE

Service Availability Charges Schedule

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [X] or Sewer [ ]

Florida Public Service Commission

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Preparer: F. Gradilone

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
HYDE GROVE SERVICE AREA (Sheet 23.03)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor Installation	Actual Cost	NONE
Customer Connection Charge		
1" metered service (shortside)	Actual Cost	NONE
1" metered service (longside)	Actual Cost	NONE
2" and over metered service	Actual Cost	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$100.00	NONE
All others-per gallon	$0.29	NONE

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Company: United Water Florida
Docket No.: 960451-WS
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Preparer: F. Gradilone

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
JACKONVILLE HEIGHTS SERVICE AREA (Sheet 23.04)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor Installation	Actual Cost	NONE
Customer Connection Charge		
1" metered service (shortside)	Actual Cost	NONE
1" metered service (longside)	Actual Cost	NONE
2" and over metered service	Actual Cost	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$100.00	NONE
All others-per gallon	$0.29	NONE

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Company: United Water Florida
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Preparer: F. Gradilone

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
LAKE FOREST SERVICE AREA (Sheet 23.05)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor Installation	Actual Cost	NONE
Customer Connection Charge		
1" metered service (shortside)	Actual Cost	NONE
1" metered service (longside)	Actual Cost	NONE
2" and over metered service	Actual Cost	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$100.00	NONE
All others-per gallon	$0.29	NONE

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Preparer: F. Gradilone

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
MAGNOLIA GARDENS SERVICE AREA (Sheet 23.06)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor Installation	Actual Cost	NONE
Customer Connection Charge		
1" metered service (shortside)	Actual Cost	NONE
1" metered service (longside)	Actual Cost	NONE
2" and over metered service	Actual Cost	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$100.00	NONE
All others-per gallon	$0.29	NONE

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
NASSAU COUNTY SERVICE AREA (Sheet 23.07)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor Installation	Actual Cost	NONE
Customer Connection Charge		
1" metered service (shortside)	Actual Cost	NONE
1" metered service (longside)	Actual Cost	NONE
2" and over metered service	Actual Cost	NONE
Guaranteed Revenue Charge		
Residential-per ERC (360 GPD)	$4.43	NONE
All others-per gallon	$0.01	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	$493.00	NONE
All others-per gallon	$1.13	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
PONCE DE LEONE SERVICE AREA (Sheet 23.08)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor Installation	Actual Cost	NONE
Customer Connection Charge	Actual Cost	NONE
Guaranteed Revenue Charge		
Residential-per ERC (360 GPD)	$37.50	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$100.00	NONE
All others-per gallon	$0.29	NONE

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
ROYAL LAKES SERVICE AREA (Sheet 23.09)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor Installation	Actual Cost	NONE
Customer Connection Charge		
1" metered service (shortside)	Actual Cost	NONE
1" metered service (longside)	Actual Cost	NONE
2" and over metered service	Actual Cost	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$100.00	NONE
All others-per gallon	$0.29	NONE

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
SAINT JOHNS NORTH SERVICE AREA (Sheet 23.10)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor installation	Actual Cost	NONE
Customer Connection Charge	Actual Cost	NONE
Guaranteed Revenue Charge Residential-per ERC (360 GPD)	$37.50	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site Residential-per ERC (360 GPD) All others-per gallon	Actual Cost Actual Cost	NONE NONE
Main extension charge-on site Residential-per ERC (360 GPD) All others-per gallon	Actual Cost Actual Cost	NONE NONE
Meter installation fee 5/8" x 3/4" 3/4" 1" 1 1/2" 2" 3" & above	$70.00 $125.00 $150.00 $235.00 $357.00 Actual Cost	NONE NONE NONE NONE NONE NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge Residential-per ERC (360 GPD) All others-per gallon	$240.00 $0.69	NONE NONE

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
SAN JOSE SERVICE AREA (Sheet 23.11)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor Installation	Actual Cost	NONE
Customer Connection Charge		
1" metered service (shortside)	Actual Cost	NONE
1" metered service (longside)	Actual Cost	NONE
2" and over metered service	Actual Cost	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$100.00	NONE
All others-per gallon	$0.29	NONE

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
VENETIA TERRACE SERVICE AREA (Sheet 23.12)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor Installation	Actual Cost	NONE
Customer Connection Charge		
1" metered service (shortside)	Actual Cost	NONE
1" metered service (longside)	Actual Cost	NONE
2" and over metered service	Actual Cost	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$100.00	NONE
All others-per gallon	$0.29	NONE

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
ARLINGTON SERVICE AREA (Sheet 23.0)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor installation	Actual Cost	NONE
Customer Connection Charge		
1" metered service (shortside)	Actual Cost	NONE
1" metered service (longside)	Actual Cost	NONE
2" and over metered service	Actual Cost	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$100.00	NONE
All others-per gallon	$0.29	NONE

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
FOREST BROOK SERVICE AREA (Sheet 23.01)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor Installation	Actual Cost	NONE
Customer Connection Charge		
1" metered service (shortside)	Actual Cost	NONE
1" metered service (longside)	Actual Cost	NONE
2" and over metered service	Actual Cost	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$100.00	NONE
All others-per gallon	$0.29	NONE

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
HOLLY OAKS SERVICE AREA (Sheet 23.02)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor Installation	Actual Cost	NONE
Customer Connection Charge		
1" metered service (shortside)	Actual Cost	NONE
1" metered service (longside)	Actual Cost	NONE
2" and over metered service	Actual Cost	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$100.00	NONE
All others-per gallon	$0.29	NONE

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
HYDE GROVE SERVICE AREA (Sheet 23.03)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor Installation	Actual Cost	NONE
Customer Connection Charge		
1" metered service (shortside)	Actual Cost	NONE
1" metered service (longside)	Actual Cost	NONE
2" and over metered service	Actual Cost	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$100.00	NONE
All others-per gallon	$0.29	NONE

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
JACKONVILLE HEIGHTS SERVICE AREA (Sheet 23.04)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor installation	Actual Cost	NONE
Customer Connection Charge		
1" metered service (shortside)	Actual Cost	NONE
1" metered service (longside)	Actual Cost	NONE
2" and over metered service	Actual Cost	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$100.00	NONE
All others-per gallon	$0.29	NONE

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
LAKE FOREST SERVICE AREA (Sheet 23.05)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor installation	Actual Cost	NONE
Customer Connection Charge		
1" metered service (shortside)	Actual Cost	NONE
1" metered service (longside)	Actual Cost	NONE
2" and over metered service	Actual Cost	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$100.00	NONE
All others-per gallon	$0.29	NONE

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
MAGNOLIA GARDENS SERVICE AREA (Sheet 23.06)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor Installation	Actual Cost	NONE
Customer Connection Charge		
1" metered service (shortside)	Actual Cost	NONE
1" metered service (longside)	Actual Cost	NONE
2" and over metered service	Actual Cost	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$100.00	NONE
All others-per gallon	$0.29	NONE

Service Availability Charges Schedule

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [ ] or Sewer [X]

Schedule: E-10
Page 21 of 26
Preparer: F. Gradilone

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
NASSAU COUNTY SERVICE AREA (Sheet 23.07)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor Installation	Actual Cost	NONE
Customer Connection Charge		
1" metered service (shortside)	Actual Cost	NONE
1" metered service (longside)	Actual Cost	NONE
2" and over metered service	Actual Cost	NONE
Guaranteed Revenue Charge		
Residential-per ERC (360 GPD)	$4.43	NONE
All others-per gallon	$0.01	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	$493.00	NONE
All others-per gallon	$1.13	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE

Service Availability Charges Schedule

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [ ] or Sewer [X]

Schedule: E-10
Page 22 of 26
Preparer: F. Gradilone

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
PONCE DE LEONE SERVICE AREA (Sheet 23.08)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor Installation	Actual Cost	NONE
Customer Connection Charge	Actual Cost	NONE
Guaranteed Revenue Charge		
Residential-per ERC (360 GPD)	$37.50	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site.		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$100.00	NONE
All others-per gallon	$0.29	NONE

Service Availability Charges Schedule

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [ ] or Sewer [X]

Florida Public Service Commission

Schedule: E-10
Page 23 of 26
Preparer: F. Gradilone

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
ROYAL LAKES SERVICE AREA (Sheet 23.09)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor Installation	Actual Cost	NONE
Customer Connection Charge		
1" metered service (shortside)	Actual Cost	NONE
1" metered service (longside)	Actual Cost	NONE
2" and over metered service	Actual Cost	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$100.00	NONE
All others-per gallon	$0.29	NONE

Service Availability Charges Schedule

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [ ] or Sewer [X]

Florida Public Service Commission

Schedule: E-10
Page 24 of 26
Preparer: F. Gradilone

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
SAINT JOHNS NORTH SERVICE AREA (Sheet 23.10)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor Installation	Actual Cost	NONE
Customer Connection Charge	Actual Cost	NONE
Guaranteed Revenue Charge		
Residential-per ERC (360 GPD)	$37.50	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$240.00	NONE
All others-per gallon	$0.69	NONE

Service Availability Charges Schedule

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [ ] or Sewer [X]

Schedule: E-10
Page 25 of 26
Preparer: F. Gradilone

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
SAN JOSE SERVICE AREA (Sheet 23.11)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor Installation	Actual Cost	NONE
Customer Connection Charge		
1" metered service (shortside)	Actual Cost	NONE
1" metered service (longside)	Actual Cost	NONE
2" and over metered service	Actual Cost	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$100.00	NONE
All others-per gallon	$0.29	NONE

Service Availability Charges Schedule

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [ ] or Sewer [X]

Schedule: E-10
Page 26 of 26
Preparer: F. Gradilone

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
VENETIA TERRACE SERVICE AREA (Sheet 23.12)		
Administrative fee	Percentage of the Cost of Construction	NONE
Back-flow Preventor Installation	Actual Cost	NONE
Customer Connection Charge		
1" metered service (shortside)	Actual Cost	NONE
1" metered service (longside)	Actual Cost	NONE
2" and over metered service	Actual Cost	NONE
Inspection fee	Actual Cost	NONE
Legal fee	Actual Cost	NONE
Main extension charge-off site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Main extension charge-on site		
Residential-per ERC (360 GPD)	Actual Cost	NONE
All others-per gallon	Actual Cost	NONE
Meter installation fee		
5/8" x 3/4"	$70.00	NONE
3/4"	$125.00	NONE
1"	$150.00	NONE
1 1/2"	$235.00	NONE
2"	$357.00	NONE
3" & above	Actual Cost	NONE
Plan review charge	Actual Cost	NONE
Plant capacity charge		
Residential-per ERC (360 GPD)	$100.00	NONE
All others-per gallon	$0.29	NONE

Guaranteed Revenues Received

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [X] or Sewer [ ]
Historic [ ] or Projected [ ]

Florida Public Service Commission

Schedule: E-11
Page 1 of 2
Preparer: F. Gradilone

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total

***** NONE *****

Guaranteed Revenues Received

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [ ] or Sewer [X]
Historic [ ] or Projected [ ]

Florida Public Service Commission

Schedule: E-11
Page 2 of 2
Preparer: F. Gradilone

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total

*** NONE ***

Class A Utility Cost of Service Study

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [X] or Sewer [ ]

Florida Public Service Commission

Schedule: E-12
Page 1 of 2
Preparer: F. Gradilone

*** NOT APPLICABLE ***

Class A Utility Cost of Service Study

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: December 31, 1995
Water [ ] or Sewer [X]

Florida Public Service Commission

Schedule: E-12
Page 2 of 2
Preparer: F. Gradilone

*** NOT APPLICABLE ***

Projected Test Year Revenue Calculation

Company: United Water Florida
Docket No.: 960451-WS
Projected Test Year Ended: December 31, 1997
Water [X] or Sewer [ ]

Florida Public Service Commission

Schedule: E-13
Page 1 of 2
Preparer: F. Gradilone

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

(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
Residential										
METER SIZE										
5/8"	89,232	See Exhibit FG-1	89,257	1,881,483	See Exhibit FG-1	1,909,912	$1.00	$3,239,982	$1.45	$4,725,994
3/4"	3,986	See Exhibit FG-1	4,006	106,184	See Exhibit FG-1	107,788	$1.00	$191,098	$1.45	$278,558
1"	2,936	See Exhibit FG-1	2,939	123,601	See Exhibit FG-1	125,469	$1.00	$221,916	$1.45	$323,481
1 1/2"	106	See Exhibit FG-1	106	8,992	See Exhibit FG-1	9,126	$1.00	$17,195	$1.45	$25,039
2"	4	See Exhibit FG-1	4	208	See Exhibit FG-1	211	$1.00	$797	$1.45	$1,151
3"	0	See Exhibit FG-1	0	0	See Exhibit FG-1	0	$1.00	$0	$1.45	$0
4"	0	See Exhibit FG-1	0	0	See Exhibit FG-1	0	$1.00	$0	$1.45	$0
TOTAL	96,266		96,312	2,120,468		2,152,508		$3,670,988		$5,354,223
Commercial										
METER SIZE										
5/8"	8,740	See Exhibit FG-1	8,926	77,676	See Exhibit FG-1	79,536	$1.00	140,146	$1.45	$203,834
3/4"	1,265	See Exhibit FG-1	1,292	18,243	See Exhibit FG-1	18,680	$1.00	29,985	$1.45	$45,867
1"	3,681	See Exhibit FG-1	3,759	123,472	See Exhibit FG-1	126,429	$1.00	173,987	$1.45	$279,891
1 1/2"	2,609	See Exhibit FG-1	2,665	158,616	See Exhibit FG-1	162,414	$1.00	232,654	$1.45	$386,622
2"	2,959	See Exhibit FG-1	3,022	329,507	See Exhibit FG-1	337,398	$1.00	487,959	$1.45	$798,332
3"	330	See Exhibit FG-1	337	127,185	See Exhibit FG-1	130,231	$1.00	174,696	$1.45	$267,392
4"	130	See Exhibit FG-1	133	86,134	See Exhibit FG-1	88,196	$1.00	133,241	$1.45	$182,821
6"	12	See Exhibit FG-1	12	0	See Exhibit FG-1	0	$1.00	4,685	$1.45	$11,008
TOTAL	19,726		20,147	920,833		942,885		$1,377,352		$2,177,567
Public Sector										
METER SIZE										
5/8"	0	See Exhibit FG-1	0	0	See Exhibit FG-1	3,423	$1.00	$0	$1.45	$0
3/4"	0	See Exhibit FG-1	0	0	See Exhibit FG-1	1,935	$1.00	$0	$1.45	$0
1"	48	See Exhibit FG-1	52	2,639	See Exhibit FG-1	19,833	$1.00	$3,530	$1.45	$5,591
1 1/2"	44	See Exhibit FG-1	48	3,724	See Exhibit FG-1	53,595	$1.00	$5,310	$1.45	$8,738
2"	213	See Exhibit FG-1	231	28,114	See Exhibit FG-1	33,997	$1.00	$42,099	$1.45	$68,812
3"	88	See Exhibit FG-1	95	31,032	See Exhibit FG-1	3,994	$1.00	$46,358	$1.45	$71,922
4"	60	See Exhibit FG-1	65	19,791	See Exhibit FG-1	2,679	$1.00	$43,602	$1.45	$58,211
6"	12	See Exhibit FG-1	13	25,553	See Exhibit FG-1	1,191	$1.00	$32,783	$1.45	$53,248
TOTAL	465		504	110,853		120,647		$173,682		$266,519
Apartment Sector										
5/8"	276	See Exhibit FG-1	282	1,340	See Exhibit FG-1	1,389	$1.00	$3,303	$1.45	$4,784
3/4"	156	See Exhibit FG-1	159	2,712	See Exhibit FG-1	2,798	$1.00	$4,193	$1.45	$6,360
1"	1,599	See Exhibit FG-1	1,633	54,346	See Exhibit FG-1	56,231	$1.00	$76,890	$1.45	$123,513
1 1/2"	4,321	See Exhibit FG-1	4,413	239,886	See Exhibit FG-1	248,017	$1.00	$364,347	$1.45	$612,759
2"	2,741	See Exhibit FG-1	2,799	265,769	See Exhibit FG-1	274,824	$1.00	$414,292	$1.45	$683,992
3"	322	See Exhibit FG-1	329	189,305	See Exhibit FG-1	195,820	$1.00	$239,207	$1.45	$382,111
4"	216	See Exhibit FG-1	221	255,140	See Exhibit FG-1	263,849	$1.00	$336,892	$1.45	$476,454
6"	96	See Exhibit FG-1	98	116,114	See Exhibit FG-1	120,033	$1.00	$157,514	$1.45	$264,762
TOTAL	9,727		9,934	1,124,612		1,162,962		$1,598,437		$2,534,736
Private Fire Protection										
2"	0	See Exhibit FG-1	0	0	See Exhibit FG-1	0	NA	$0	NA	$0
3"	0	See Exhibit FG-1	0	0	See Exhibit FG-1	0	NA	$0	NA	$0
4"	139	See Exhibit FG-1	120	0	See Exhibit FG-1	0	NA	$4,923	NA	$3,296
6"	692	See Exhibit FG-1	660	0	See Exhibit FG-1	0	NA	$47,049	NA	$40,814
8"	1,098	See Exhibit FG-1	1,080	0	See Exhibit FG-1	0	NA	$117,585	NA	$118,703
10"	68	See Exhibit FG-1	60	0	See Exhibit FG-1	0	NA	$10,380	NA	$10,307
12"	14	See Exhibit FG-1	12	0	See Exhibit FG-1	0	NA	$3,046	NA	$2,968
TOTAL	2,011		1,932	0		0	NA	182,983	NA	$176,089
Grand Total Bills	**128,195**		**128,829**	**4,276,766**		**4,379,002**		**$7,003,442**		**$10,509,135**

Projected Test Year Revenue Calculation

Company: United Water Florida
Docket No.: 960451-WS
Projected Test Year Ended: December 31, 1997
Water [ ] or Sewer [X]

Florida Public Service Commission

Schedule: E-13
Page 2 of 2
Preparer: F. Gradilone

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

(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Projecl. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
Residential										
METER SIZE										
5/8"	68,900	See Exhibit FG-1	69,606	1,179,874	See Exhibit FG-1	1,392,992	$3.00	$5,314,247	$3.98	$8,187,540
3/4"	2,719	See Exhibit FG-1	2,747	46,942	See Exhibit FG-1	78,689	$3.00	$210,985	$3.98	$324,821
1"	1,019	See Exhibit FG-1	1,029	22,070	See Exhibit FG-1	1,229	$3.00	$92,115	$3.98	$143,140
1 1/2"	32	See Exhibit FG-1	32	671	See Exhibit FG-1	1,955	$3.00	$2,830	$3.98	$4,391
2"	0	See Exhibit FG-1	0	0	See Exhibit FG-1	0	$3.00	$0	$3.98	$0
3"	0	See Exhibit FG-1	0	0	See Exhibit FG-1	0	$3.00	$0	$3.98	$0
4"	0	See Exhibit FG-1	0	0	See Exhibit FG-1	0	$3.00	$0	$3.98	$0
6"	0	See Exhibit FG-1	0	0	See Exhibit FG-1	0	$3.00	$0	$3.98	$0
Unmetered	192	See Exhibit FG-1	194	31	See Exhibit FG-1	90	$3.00	$16,635	$3.98	$22,910
TOTAL	72,862		73,611	1,249,588		1,474,956		$5,636,811		$8,682,903
Commercial										
METER SIZE										
5/8"	7,868	See Exhibit FG-1	8,157	58,214	See Exhibit FG-1	61,540	$3.00	$251,441	$3.98	$358,470
3/4"	1,387	See Exhibit FG-1	1,434	15,587	See Exhibit FG-1	16,225	$3.00	$65,373	$3.98	$92,198
1"	2,763	See Exhibit FG-1	2,857	81,971	See Exhibit FG-1	85,528	$3.00	$318,054	$3.98	$428,803
1 1/2"	2,030	See Exhibit FG-1	2,099	110,276	See Exhibit FG-1	116,399	$3.00	$428,495	$3.98	$611,575
2"	2,519	See Exhibit FG-1	2,605	255,235	See Exhibit FG-1	265,388	$3.00	$1,004,977	$3.98	$1,417,539
3"	404	See Exhibit FG-1	430	171,125	See Exhibit FG-1	172,312	$3.00	$634,861	$3.98	$847,895
4"	182	See Exhibit FG-1	188	127,623	See Exhibit FG-1	127,057	$3.00	$504,769	$3.98	$689,891
6"	36	See Exhibit FG-1	37	17,033	See Exhibit FG-1	18,084	$3.00	$79,197	$3.98	$113,058
Unmetered	72	See Exhibit FG-1	74	0	See Exhibit FG-1	0	$3.00	$2,157	$3.98	$919,701
TOTAL	17,281		17,882	837,062		862,533		$3,289,325		$5,479,228
Public Sector										
METER SIZE										
5/8"	24	See Exhibit FG-1	26	521	See Exhibit FG-1	586	$3.00	$1,775	$3.98	$2,895
3/4"	0	See Exhibit FG-1	0	0	See Exhibit FG-1	0	$3.00	$0	$3.98	$0
1"	36	See Exhibit FG-1	39	659	See Exhibit FG-1	740	$3.00	$2,751	$3.98	$4,345
1 1/2"	12	See Exhibit FG-1	13	0	See Exhibit FG-1	0	$3.00	$625	$3.98	$1,050
2"	120	See Exhibit FG-1	131	13,418	See Exhibit FG-1	15,064	$3.00	$51,574	$3.98	$78,619
3"	100	See Exhibit FG-1	109	32,115	See Exhibit FG-1	36,193	$3.00	$122,236	$3.98	$179,047
4"	36	See Exhibit FG-1	39	17,437	See Exhibit FG-1	19,605	$3.00	$77,113	$3.98	$100,422
6"	0	See Exhibit FG-1	0	0	See Exhibit FG-1	0	$3.00	$0	$3.98	$0
Unmetered	0	See Exhibit FG-1	0	0	See Exhibit FG-1	0	$3.00	$0	$3.98	$0
TOTAL	328		357	64,151		72,188		$256,073		$366,179
Apartment Sector										
METER SIZE										
5/8"	576	See Exhibit FG-1	596	2,702	See Exhibit FG-1	2,588	$3.00	$13,811	$3.98	$18,593
3/4"	96	See Exhibit FG-1	99	1,460	See Exhibit FG-1	1,399	$3.00	$5,643	$3.98	$7,479
1"	1,624	See Exhibit FG-1	1,679	80,474	See Exhibit FG-1	77,095	$3.00	$271,832	$3.98	$358,798
1 1/2"	4,200	See Exhibit FG-1	4,343	239,458	See Exhibit FG-1	223,566	$3.00	$920,076	$3.98	$1,218,534
2"	2,800	See Exhibit FG-1	2,895	295,576	See Exhibit FG-1	279,735	$3.00	$1,152,015	$3.98	$1,515,054
3"	358	See Exhibit FG-1	370	260,243	See Exhibit FG-1	249,315	$3.00	$861,790	$3.98	$1,131,902
4"	237	See Exhibit FG-1	245	263,228	See Exhibit FG-1	252,000	$3.00	$941,846	$3.98	$1,242,831
6"	120	See Exhibit FG-1	124	168,244	See Exhibit FG-1	156,735	$3.00	$590,364	$3.98	$760,754
Unmetered	0	See Exhibit FG-1	0	0	See Exhibit FG-1	0	$3.00	$0	$3.98	$0
TOTAL	10,011		10,352	1,311,384		1,247,435		$4,757,176		$6,251,945
Grand Total Bills	100,482		102,202	3,462,186		3,657,112		$13,939,386		$20,780,256

Billing Analysis Schedules

Florida Public Service Commission

Company: United Water Florida
Docket No.:
Test Year Ended: December 31, 1995
Water [X] or Sewer [ ]
Customer Class:
Meter Size:

Schedule: E-14
Page 1of 2
Preparer: F. Gradilone

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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total

Two sets of Schedule E-14 as required under Rule 25-30.437(4), FAC have been filed with the Commission

Billing Analysis Schedules

Company: United Water Florida
Docket No.:
Test Year Ended: December 31, 1995
Water [ ] or Sewer [X]
Customer Class:
Meter Size:

Florida Public Service Commission

Schedule: E-14
Page 2 of 2
Preparer: F. Gradilone

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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total

Two sets of Schedule E-14 as required under Rule 25-30.437(4), FAC have been filed with the Commission

MFR Schedules F

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

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 31-Dec-95

Florida Public Service Commission

Schedule F-1
Page 1 of 1
Preparer: S. Manis

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 reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-95	364.869	14.222	302.369	19.059	57.663	15.2%
Feb-95	337.404	14.963	287.060	18.057	47.250	13.4%
Mar-95	394.506	11.108	361.068	21.186	23.360	5.8%
Apr-95	417.469	14.305	284.648	16.226	130.900	30.3%
May-95	486.833	16.740	337.023	19.872	146.678	29.1%
Jun-95	420.523	12.252	451.690	25.785	-44.694	-10.3%
Jul-95	447.156	13.770	374.083	20.976	65.867	14.3%
Aug-95	434.643	11.228	374.466	21.118	50.287	11.3%
Sep-95	392.553	14.299	453.726	26.267	-73.141	-18.0%
Oct-95	389.294	10.975	334.201	19.994	46.074	11.5%
Nov-95	373.122	20.657	333.327	20.056	40.396	10.3%
Dec-95	376.677	13.760	386.976	22.510	-19.049	-4.9%
Total	4835.055	168.279	4280.637	251.106	471.591	9.9%

Gallons of Wastewater Treated in Millions of Gallons

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 31-Dec-95

Schedule F-2
Page 1 of 2
Preparer: S. Manis

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Individual Plant Flows (MG)						
Month/ Year	Holly Oaks	Jacksonville Heights	Monterey	Royal Lakes	San Jose	St. Johns North	NCCI
Jan-95	19.352	30.390	91.912	71.272	55.117	3.092	0.233
Feb-95	17.003	26.546	77.730	64.845	47.932	2.800	0.278
Mar-95	18.927	28.371	79.624	76.145	54.306	5.129	0.381
Apr-95	18.225	28.649	80.128	79.421	55.327	5.683	0.289
May-95	19.873	27.953	80.163	71.963	57.615	5.801	0.321
Jun-95	20.931	29.244	83.087	75.775	62.102	4.428	0.314
Jul-95	21.614	32.734	86.808	80.937	63.742	3.341	0.320
Aug-95	22.728	36.749	95.536	84.280	68.709	4.116	0.374
Sep-95	29.216	37.066	98.306	80.407	69.021	4.235	0.368
Oct-95	21.039	38.716	103.261	81.096	74.232	4.694	0.347
Nov-95	16.096	30.379	84.281	67.840	67.931	4.131	0.161
Dec-95	17.406	30.389	85.354	63.684	48.582	4.619	0.000
Total	242.410	377.186	1046.190	897.665	724.616	52.069	3.386

Gallons of Wastewater Treated In Millions of Gallons

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 31-Dec-95

Schedule F-2
Page 2 of 2
Preparer: S. Manis

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

	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Individual Plant Flows (MG)							
Month/ Year	Ponce de Leon	San Pablo	Ortega Hills	Lofton Oaks	Yulee Amoco	Ponte Vedra	Total Plant Flows	Total Purch. Sewage Treatment
Jan-95	0.465	13.562	5.155	0.462	0.016	11.747	302.775	11.850
Feb-95	0.420	11.714	4.511	0.213	0.014	12.259	266.265	10.528
Mar-95	0.465	12.295	4.305	0.271	0.013	11.006	291.238	10.641
Apr-95	0.450	11.291	4.198	0.268	0.014	13.065	297.008	12.189
May-95	0.465	10.901	3.404	0.388	0.018	13.255	292.120	9.973
Jun-95	0.450	11.323	3.848	0.288	0.015	15.349	307.154	13.269
Jul-95	0.477	11.456	4.012	0.333	0.020	14.910	320.704	13.913
Aug-95	0.597	12.669	4.714	0.338	0.017	16.733	347.560	15.415
Sep-95	0.637	13.575	5.057	0.311	0.019	15.138	353.356	17.654
Oct-95	0.625	13.413	5.996	0.422	0.014	14.999	358.854	15.695
Nov-95	0.559	11.005	4.613	0.498	0.012	12.413	299.919	11.521
Dec-95	0.608	11.639	4.735	0.628	0.022	13.570	281.236	13.057
Total	6.218	144.843	54.548	4.420	0.194	164.444	3718.189	155.705

Sewage Treatment Purchased from City of Jacksonville

	(15a)	(15b)	(15c)	(15)
Month/ Year	Magnolia Gardens	Hyde Grove	Venetia Terrace	Total Purchases
Jan-95	6.928	3.740	1.182	11.850
Feb-95	6.048	3.680	0.800	10.528
Mar-95	6.133	3.708	0.800	10.641
Apr-95	6.203	3.445	2.541	12.189
May-95	5.428	3.745	0.800	9.973
Jun-95	6.591	3.942	2.736	13.269
Jul-95	8.722	4.391	0.800	13.913
Aug-95	9.793	4.822	0.800	15.415
Sep-95	10.459	4.717	2.478	17.654
Oct-95	10.371	4.524	0.800	15.695
Nov-95	6.503	4.218	0.800	11.521
Dec-95	7.468	3.952	1.637	13.057
	90.647	48.884	16.174	155.705

Water Treatment Plant Data

Arlington Grid

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 31-Dec-95

Florida Public Service Commission

Schedule F-3
Page 1 of 18
Preparer: S. Manis

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.

		DATE	MGD
1.	Plant Capacity - total installed well capacity The hydraulic rated capacity, if different from that shown on the DEP operation or construction permit, provide an explanation.		9.154
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 occurances affected the flow this day.	14-Jul-95	3.926
3.	Five-Day Max Year The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flow these day.	23-Apr-95 22-Apr-95 28-Apr-95 21-Apr-95 20-Apr-95	3.436 3.409 3.388 3.366 3.330
4.	Average Daily Flow		2.805
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.		0.180

Water Treatment Plant Data

Forest Brook Grid

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 31-Dec-95

Florida Public Service Commission

Schedule F-3
Page 2 of 18
Preparer: S. Manis

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.

		DATE	MGD
1.	Plant Capacity - total installed well capacity		0.575
	The hyd. aulic rated capacity, if different from that shown on the DEP operation or construction permit, provide an explanation.		
2.	Maximum Day	23-Apr-95	0.096
	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 occurances affected the flow this day.		
3.	Five-Day Max Year	29-May-95	0.086
		04-May-95	0.079
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flow these day.	05-May-95	0.079
		15-May-95	0.078
		26-May-95	0.074
4.	Average Daily Flow		0.046
5.	Required Fire Flow		0.060
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Water Treatment Plant Data

Florida Public Service Commission

Hyde Grove Grid

Company: United Water Florida

Schedule F-3

Docket No.: 960451-WS

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Test Year Ended: 31-Dec-95

Preparer: S. Manis

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.

		DATE	MGD
1.	Plant Capacity - total installed well capacity		1.104
	The hydraulic rated capacity, If different from that shown on the DEP operation or construction permit, provide an explanation.		
2.	Maximum Day	16-Aug-95	0.220
	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 occurances affected the flow this day.		
3.	Five-Day Max Year	09-May-95	0.218
		05-May-95	0.217
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flow these day.	17-May-95	0.209
		30-May-95	0.209
		16-May-95	0.194
4.	Average Daily Flow		0.147
5.	Required Fire Flow		0.060
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Water Treatment Plant Data — Florida Public Service Commission

Holly Oaks Grid

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 31-Dec-95

Schedule F-3
Page 4 of 18
Preparer: S. Manis

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.

		DATE	MGD
1.	Plant Capacity - total installed well capacity		4.049
	The hydraulic rated capacity, if different from that shown on the DEP operation or construction permit, provide an explanation.		
2.	Maximum Day	06-May-95	1.909
	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 occurances affected the flow this day.		
3.	Five-Day Max Year	06-May-95	1.909
		29-May-95	1.779
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flow these day.	08-May-95	1.676
		09-May-95	1.662
		16-May-95	1.641
4.	Average Daily Flow		1.139
5.	Required Fire Flow		0.180
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Water Treatment Plant Data

Company: Jacksonville Heights Grid
Docket No.: United Water Florida
Test Year Ended: 960451-WS
31-Dec-95

Florida Public Service Commission

Schedule F-3
Page 5 of 18
Preparer: S. Manis

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.

		DATE	MGD
1.	Plant Capacity - total installed well capacity		4.840
	The hydraulic rated capacity, if different from that shown on the DEP operation or construction permit, provide an explanation.		
2.	Maximum Day	01-Jul-95	2.012
	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 occurances affected the flow this day.		
3.	Five-Day Max Year	04-May-95	1.796
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flow these day.	06-May-95	1.755
		29-May-95	1.731
		28-May-95	1.695
		18-May-95	1.691
4.	Average Daily Flow		1.233
5.	Required Fire Flow		0.180
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Water Treatment Plant Data

Florida Public Service Commission

Lake Forest Grid

Company: United Water Florida

Schedule F-3

Page 6 of 18

Docket No.: 960451-WS

Preparer: S. Manis

Test Year Ended: 31-Dec-95

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.

		DATE	MGD
1.	Plant Capacity - total installed well capacity		0.720
	The hydraulic rated capacity, if different from that shown on the DEP operation or construction permit, provide an explanation.		
2.	Maximum Day	17-Aug-95	0.500
	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 occurances affected the flow this day.		
3.	Five-Day Max Year	02-May-95	0.477
		08-May-95	0.467
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flow these day.	04-May-95	0.464
		18-May-95	0.458
		15-May-95	0.444
4.	Average Daily Flow		0.200
5.	Required Fire Flow		0.180
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Water Treatment Plant Data

Florida Public Service Commission

Lofton Oaks WTP
Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 31-Dec-95

Schedule F-3
Page 7 of 18
Preparer: S. Manis

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.

		DATE	MGD
1.	Plant Capacity - total installed well capacity		0.720
	The hydraulic rated capacity, if different from that shown on the DEP operation or construction permit, provide an explanation.		
2.	Maximum Day	16-Dec-95	0.109
	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 occurances affected the flow this day. See explanation below.		
3.	Five-Day Max Year	16-Dec-95	0.109
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flow these day. See explanation below.	18-Dec-95	0.097
		15-Dec-95	0.074
		17-Dec-95	0.074
		22-Dec-95	0.051
4.	Average Daily Flow		0.013
5.	Required Fire Flow		0.180
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

The Maximum Day and Five-day Maximum Year demands may have been affected by filling and flushing of the new 12" water main on State Road A1A.

Water Treatment Plant Data

Magnolia Gardens Grid

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 31-Dec-95

Florida Public Service Commission

Schedule F-3
Page 8 of 18
Preparer: S. Manis

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.

		DATE	MGD
1.	Plant Capacity - total installed well capacity		1.166
	The hydraulic rated capacity, If different from that shown on the DEP operation or construction permit, provide an explanation.		
2.	Maximum Day	01-Aug-95	0.329
	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 occurances affected the flow this day.		
3.	Five-Day Max Year	01-Aug-95	0.329
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flow these day.	20-Aug-95	0.258
		18-Aug-95	0.244
		21-Aug-95	0.233
		19-Aug-95	0.230
4.	Average Daily Flow		0.172
5.	Required Fire Flow		0.060
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Water Treatment Plant Data

NCCI WTP

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 31-Dec-95

Florida Public Service Commission

Schedule F-3
Page 9 of 18
Preparer: S. Manis

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.

		DATE	MGD
1.	Plant Capacity - total installed well capacity The hydraulic rated capacity, if different from that shown on the DEP operation or construction permit, provide an explanation.		0.720
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 occurances affected the flow this day. See explanation below.	05-Feb-95	0.042
3.	Five-Day Max Year The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flow these day. See explanation below.	05-Sep-95 04-Sep-95 03-Sep-95 02-Sep-95 20-Sep-95	0.038 0.033 0.030 0.030 0.030
4.	Average Daily Flow		0.016
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.		0.000

The Five-day Maximum Year demand may have been affected by the filling and flushing of the new 10" wastewater force main on State Road A1A.

Water Treatment Plant Data

Florida Public Service Commission

Ortega Hills WTP

Company: United Water Florida

Docket No.: 960451-WS

Test Year Ended: 31-Dec-95

Schedule F-3

Page 10 of 18

Preparer: S. Manis

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.

		DATE	MGD
1.	Plant Capacity - total installed well capacity		0.720
	The hydraulic rated capacity, if different from that shown on the DEP operation or construction permit, provide an explanation.		
2.	Maximum Day	05-May-95	0.188
	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 occurances affected the flow this day.		
3.	Five-Day Max Year	05-May-95	0.188
		29-May-95	0.183
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flow these day.	16-May-95	0.155
		27-May-95	0.152
		01-May-95	0.151
4.	Average Daily Flow		0.120
5.	Required Fire Flow		0.000
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Water Treatment Plant Data

Florida Public Service Commission

Ponce de Leon Grid
Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 31-Dec-95

Schedule F-3
Page 11 of 18
Preparer: S. Manis

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.

		DATE	MGD
1.	Plant Capacity - total installed well capacity		2.216
	The hydraulic rated capacity, if different from that shown on the DEP operation or construction permit, provide an explanation.		
2.	Maximum Day	07-Feb-95	0.324
	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 occurances affected the flow this day.		
3.	Five-Day Max Year	29-May-95	0.313
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flow these day.	28-May-95	0.310
		21-May-95	0.310
		27-May-95	0.300
		02-May-95	0.282
4.	Average Daily Flow		0.174
5.	Required Fire Flow		0.180
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Water Treatment Plant Data

Ponte Vedra Grid

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 31-Dec-95

Florida Public Service Commission

Schedule F-3
Page 12 of 18
Preparer: S. Manis

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.

		DATE	MGD
1.	Plant Capacity - total installed well capacity		
	The hydraulic rated capacity, if different from that shown on the DEP operation or construction permit, provide an explanation.		4.771
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 occurances affected the flow this day.	29-May-95	1.705
3.	Five-Day Max Year		
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flow these day.	29-May-95	1.705
		16-May-95	1.674
		01-May-95	1.601
		27-May-95	1.540
		26-May-95	1.538
4.	Average Daily Flow		1.099
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.		0.180

Water Treatment Plant Data

Company: Royal Lakes WTP
Docket No.: United Water Florida
Test Year Ended: 960451-WS
31-Dec-95

Florida Public Service Commission

Schedule F-3
Page 13 of 18
Preparer: S. Manis

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.

		DATE	MGD
1.	Plant Capacity - total installed well capacity		
	The hydraulic rated capacity, if different from that shown on the DEP operation or construction permit, provide an explanation.		9.294
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 occurances affected the flow this day.	24-Jul-95	3.957
3.	Five-Day Max Year		
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flow these day.	15-Aug-95	3.916
		17-Aug-95	3.865
		24-Aug-95	3.854
		16-Aug-95	3.841
		14-Aug-95	3.788
4.	Average Daily Flow		3.170
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.		0.180

Water Treatment Plant Data

San Jose WTP

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 31-Dec-95

Florida Public Service Commission

Schedule F-3
Page 14 of 18
Preparer: S. Manis

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.

		DATE	MGD
1.	Plant Capacity - total installed well capacity The hydraulic rated capacity, If different from that shown on the DEP operation or construction permit, provide an explanation.		6.124
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 occurances affected the flow this day.	29-May-95	3.429
3.	Five-Day Max Year The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flow these day.	29-May-95 27-May-95 28-May-95 30-May-95 07-May-95	3.429 3.185 3.123 3.071 3.070
4.	Average Daily Flow		2.186
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.		0.180

Water Treatment Plant Data

Company: St. Johns North WTP
Docket No.: United Water Florida
Test Year Ended: 960451-WS
31-Dec-95

Florida Public Service Commission

Schedule F-3
Page 15 of 18
Preparer: S. Manis

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.

		DATE	MGD
1.	Plant Capacity - total installed well capacity		2.305
	The hydraulic rated capacity, if different from that shown on the DEP operation or construction permit, provide an explanation.		
2.	Maximum Day	22-Apr-95	0.818
	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 occurances affected the flow this day.		
3.	Five-Day Max Year	28-May-95	0.715
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flow these day.	05-May-95	0.709
		25-May-95	0.692
		18-May-95	0.665
		09-May-95	0.662
4.	Average Daily Flow		0.344
5.	Required Fire Flow		0.180
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Water Treatment Plant Data

San Pablo Grid

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 31-Dec-95

Schedule F-3
Page 16 of 18
Preparer: S. Manis

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.

		DATE	MGD
1.	Plant Capacity - total installed well capacity		2.882
	The hydraulic rated capacity, if different from that shown on the DEP operation or construction permit, provide an explanation.		
2.	Maximum Day	29-May-95	0.935
	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 occurances affected the flow this day.		
3.	Five-Day Max Year	29-May-95	0.935
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flow these day.	18-May-95	0.765
		09-May-95	0.749
		15-May-95	0.715
		10-May-95	0.705
4.	Average Daily Flow		0.474
5.	Required Fire Flow		0.180
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Water Treatment Plant Data

Company: Venetia Terrace Grid
Docket No.: United Water Florida
Test Year Ended: 960451-WS
31-Dec-95

Florida Public Service Commission

Schedule F-3
Page 17 of 18
Preparer: S. Manis

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.

		DATE	MGD
1.	Plant Capacity - total installed well capacity		
	The hydraulic rated capacity, if different from that shown on the DEP operation or construction permit, provide an explanation.		0.490
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 occurances affected the flow this day.	29-May-95	0.087
3.	Five-Day Max Year		
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flow these day.	29-May-95	0.087
		27-May-95	0.086
		18-May-95	0.079
		06-May-95	0.076
		04-May-95	0.074
4.	Average Daily Flow		
5.	Required Fire Flow		0.054
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		0.060

Water Treatment Plant Data

Company: Amoco Yulee WTP
Docket No.: United Water Florida
Test Year Ended: 960451-WS
31-Dec-95

Florida Public Service Commission

Schedule F-3
Page 18 of 18
Preparer: S. Manis

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.

		DATE	MGD
1.	Plant Capacity - total installed well capacity		
	The hydraulic rated capacity, if different from that shown on the DEP operation or construction permit, provide an explanation.		0.007
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 occurances affected the flow this day.	26-Jul-95	0.003
3.	Five-Day Max Year		
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flow these day.	20-Dec-95	0.003
		22-Dec-95	0.003
		25-Dec-95	0.003
		06-Dec-95	0.003
		26-Dec-95	0.002
4.	Average Daily Flow		0.001
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.		0.000

Wastewater Treatment Plant Data

Company: Holly Oaks WWTP
Docket No.: United Water Florida
Test Year Ended: 960451-WS
31-Dec-95

Florida Public Service Commission

Schedule F-4
Page 1 of 13
Preparer: S. Manic

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		DATE	MGD
1.	Plant Capacity		
	The hydraulic rated capacity, if different from that shown on the DEP operating or construction permit, provide an explanation.		1.000
2.	Average Daily Flow Max Month		
	An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.	September	0.700
3.	Annual Average Daily Flow		0.626
4.	Three Month Average Daily Flow	June - August	0.682

The reported Average Daily Flow Max in July, August and September 1995 were 0.697, 0.733, 0.974 MGD, respectively. These high values are attributed to an inaccurate flow meter. The flow meter was recalibrated October 5, 1995. The flows listed above are based on estimated flows for the time period July1, 1995 through October 5, 1995.

Wastewater Treatment Plant Data

Jacksonville Heights WWTP

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 31-Dec-95

Florida Public Service Commission

Schedule F-4
Page 2 of 13
Preparer: S. Manis

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		DATE	MGD
1.	Plant Capacity		1.540
	The hydraulic rated capacity, if different from that shown on the DEP operating or construction permit, provide an explanation.		
2.	Average Daily Flow Max Month	October	1.249
	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.		
3.	Annual Average Daily Flow		1.033
4.	Three Month Average Daily Flow	Aug-Oct	1.223

The permitted capacity is 2.5 MGD. This WWTP discharges to a small creek with stringent effluent limits. Due to the need to have redundant facilities and additional hydraulic retention time for nitrogen removal this plant has a treatment capacity of 1.54 MGD.

Wastewater Treatment Plant Data

Company: Lofton Oaks WWTP
Docket No.: United Water Florida
Test Year Ended: 960451-WS
31-Dec-95

Florida Public Service Commission

Schedule F-4
Page 3 of 13
Preparer: S. Manis

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		DATE	MGD
1.	Plant Capacity The hydraulic rated capacity, if different from that shown on the DEP operating or construction permit, provide an explanation.		0.050
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.	December	0.020
3.	Annual Average Daily Flow		0.012
4.	Three Month Average Daily Flow	Oct-Dec	0.017

The flow to this facility increased in October 1995 due to the phase out of the NCCI WWTP and permanent connection to this facility.

Wastewater Treatment Plant Data

Monterey WWTP

Company: United Water Florida

Docket No.: 960451-WS

Test Year Ended: 31-Dec-95

Florida Public Service Commission

Schedule F-4

Page 4 of 13

Preparer: S. Manis

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		DATE	MGD
1.	Plant Capacity		3.000
	The hydraulic rated capacity, if different from that shown on the DEP operating or construction permit, provide an explanation.		
2.	Average Daily Flow Max Month	October	3.331
	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.		
3.	Annual Average Daily Flow		2.866
4.	Three Month Average Daily Flow	Aug-Oct	3.229

Wastewater Treatment Plant Data

Company: NCCI WWTP
Docket No.: United Water Florida
Test Year Ended: 960451-WS
31-Dec-95

Florida Public Service Commission

Schedule F-4
Page 5 of 13
Preparer: S. Manis

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		DATE	MGD
1.	Plant Capacity The hydraulic rated capacity, if different from that shown on the DEP operating or construction permit, provide an explanation.		0.010
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.	March	0.012
3.	Annual Average Daily Flow		0.010
4.	Three Month Average Daily Flow	Aug-Oct	0.012

Wastewater Treatment Plant Data

Company: Ortega Hills WWTP
United Water Florida
Docket No.: 960451-WS
Test Year Ended: 31-Dec-95

Florida Public Service Commission

Schedule F-4
Page 6 of 13
Preparer: S. Manis

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		DATE	MGD
1.	Plant Capacity		
	The hydraulic rated capacity, if different from that shown on the DEP operating or construction permit, provide an explanation.		0.170
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.	October	0.193
3.	Annual Average Daily Flow		0.149
4.	Three Month Average Daily Flow	Sept-Dec	0.172

Wastewater Treatment Plant Data

Ponce de Leon WWTP

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 31-Dec-95

Florida Public Service Commission

Schedule F-4
Page 7 of 13
Preparer: S. Manis

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		DATE	MGD
1.	Plant Capacity		0.400
	The hydraulic rated capacity, if different from that shown on the DEP operating or construction permit, provide an explanation.		
2.	Average Daily Flow Max Month	September	0.021
	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.		
3.	Annual Average Daily Flow		0.017
4.	Three Month Average Daily Flow	Sept-Nov	0.020

The permitted capacity is 0.095 MGD. UWF requested that the permitted capacity be reduced to 0.095 MGD due to the limited flow currently received at this WWTP; thereby reducing the operator attendance and monitoring requirements.

Wastewater Treatment Plant Data

Ponte Vedra WWTP

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 31-Dec-95

Florida Public Service Commission

Schedule F-4
Page 8 of 13
Preparer: S. Manis

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		DATE	MGD
1.	Plant Capacity The hydraulic rated capacity, if different from that shown on the DEP operating or construction permit, provide an explanation.		0.500
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.	August	0.540
3.	Annual Average Daily Flow		0.451
4.	Three Month Average Daily Flow	June-Aug	0.511

Wastewater Treatment Plant Data

Company: Royal Lakes WWTP
Docket No.: United Water Florida
Test Year Ended: 960451-WS
31-Dec-95

Florida Public Service Commission

Schedule F-4
Page 9 of 13
Preparer: S. Manis

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		DATE	MGD
1.	Plant Capacity		
	The hydraulic rated capacity, if different from that shown on the DEP operating or construction permit, provide an explanation.		3.250
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.	August	2.719
3.	Annual Average Daily Flow		2.459
4.	Three Month Average Daily Flow	Aug-Oct	2.672

Wastewater Treatment Plant Data

San Jose WWTP

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 31-Dec-95

Florida Public Service Commission

Schedule F-4
Page 10 of 13
Preparer: S. Manis

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		DATE	MGD
1.	Plant Capacity		2.250
	The hydraulic rated capacity, if different from that shown on the DEP operating or construction permit, provide an explanation.		
2.	Average Daily Flow Max Month	October	2.395
	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.		
3.	Annual Average Daily Flow		1.985
4.	Three Month Average Daily Flow	Sept-Nov	2.321

Wastewater Treatment Plant Data

San Pablo WWTP

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 31-Dec-95

Florida Public Service Commission

Schedule F-4
Page 11 of 13
Preparer: S. Manis

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		DATE	MGD
1.	Plant Capacity		
	The hydraulic rated capacity, if different from that shown on the DEP operating or construction permit, provide an explanation.		0.500
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.	September	0.453
3.	Annual Average Daily Flow		0.397
4.	Three Month Average Daily Flow	Aug-Oct	0.431

Wastewater Treatment Plant Data

Florida Public Service Commission

St. Johns North WWTP

Company: United Water Florida

Docket No.: 960451-WS

Test Year Ended: 31-Dec-95

Schedule F-4

Page 12 of 13

Preparer: S. Manis

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		DATE	MGD
1.	Plant Capacity The hydraulic rated capacity, if different from that shown on the DEP operating or construction permit, provide an explanation.		0.225
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.	April	0.189
3.	Annual Average Daily Flow		0.143
4.	Three Month Average Daily Flow	Mar-May	0.181

Wastewater Treatment Plant Data

Amoco Yulee WWTP

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 31-Dec-95

Florida Public Service Commission

Schedule F-4
Page 13 of 13
Preparer: S. Manis

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		DATE	MGD
1.	Plant Capacity		0.001
	The hydraulic rated capacity, if different from that shown on the DEP operating or construction permit, provide an explanation.		
2.	Average Daily Flow Max Month	December	0.001
	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.		
3.	Annual Average Daily Flow		0.001
4.	Three Month Average Daily Flow		0.001

The Average Daily Flow Max Month in December 1995 was due to a running flush valve in the restroom of the AMOCO service station causing a high flow to the plant.

Use and Useful Calculation

Company: United Water Florida
Docket No. 960451-WS

Florida Public Service Commission

Schedule: F-5
Page 1 of 1
Preparer: 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).

Please refer to the testimony and exhibits of Company Witness Guastella.

Florida Public Service Commission

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

Use and Useful Calculation

Company: United Water Florida
Docket No. 960451-WS

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).

Please refer to the testimony and exhibits of Company Witness Guastella.

Use and Useful Calculation

Florida Public Service Commission

Water Distribution and Wastewater Collection System
Company: United Water Florida
Docket No. 960451-WS

Schedule: F-7
Page 1 of 1
Preparer: Sambamurthi

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.

For the most part all mains are either contributed or replacement mains which are 100% used and useful. There are small amounts of major water transmission mains and wastewater force mains which are also considered 100% used and useful.

Used and Useful Calculation

Florida Public Service Commission

Margin Reserve Calculation
Company: United Water Florida
Docket No. 960451-WS

Schedule: F-8
Page 1 of 1
Preparer: 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.

Please refer to the testimony and exhibits of Company Witness Guastella.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 31-Dec-95

Schedule F-9
Page 1 of 1
Preparer: M. Sambamurthi

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) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	1991	18,350	18,629	18,490	1,537,219,000	83,140	3,200,369,000	38,494	———
2	1992	18,629	21,396	20,013	1,696,466,000	84,770	3,397,275,000	40,076	4.11%
3	1993	21,396	23,374	22,385	1,990,567,000	88,924	3,945,919,000	44,374	10.72%
4	1994	23,374	23,607	23,491	2,408,391,000	102,526	4,430,960,000	43,218	-2.61%
5	1995	23,607	24,204	23,906	2,118,167,000	88,606	4,518,622,000	50,997	18.00%
							Average Growth Through 5-Year Period		7.28%

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: United Water Florida
Docket No.: 960451-WS
Test Year Ended: 31-Dec-95

Schedule F-10
Page 1 of 1
Preparer: M. Sambamurthi

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) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	1991	14,714	15,062	14,888	1,212,884,000	81,467	2,963,112,000	36,372	———
2	1992	15,062	16,667	15,865	1,322,704,000	83,375	3,153,647,000	37,825	3.99%
3	1993	16,667	17,674	17,171	1,497,742,000	87,228	3,436,159,000	39,393	4.15%
4	1994	17,674	17,644	17,659	1,472,700,000	83,397	3,421,646,000	41,029	4.15%
5	1995	17,644	18,267	17,956	1,530,160,000	85,220	3,695,677,000	43,367	5.70%

Average Growth Through 5-Year Period — 4.50%

MFR Schedules G

UNITED WATER FLORIDA INC.
SUMMARY - GROSS ADDITIONS

Schedule G-1

	PLANT ACCOUN	Actual 196	Actual 296	Actual 396	Actual 496	596	696	796	896	996	1096	1196	1296	1996 total
WATER														
S&I - Source of Supply & Pumping	304.2	0.0	0.0	0.0	0.0	266.5	66.4	0.0	0.0	0.0	0.0	0.0	0.0	331.9
S&I - Water Treatment	304.3	0.0	0.0	0.0	0.0	0.0	3.3	3.3	0.0	0.0	0.0	54.0	13.5	74.1
S&I - General	304.5	0.0	0.0	0.0	0.0	0.0	25.0	0.0	0.0	0.0	0.0	0.0	0.0	25.0
Wells & Springs	307.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Power Generation Equipmennt	310.2	(31.9)	1.6	(0.2)	0.0	76.1	12.3	0.0	0.0	0.0	0.0	0.0	0.0	59.8
Pumping Equipment	311.2	(30.0)	0.7	0.0	0.0	102.7	83.3	12.0	48.5	48.5	2.0	2.0	0.0	251.0
Water Treatment Equipment	320.3	0.0	0.0	40.9	0.0	296.9	71.8	0.0	0.0	0.0	66.0	306.0	76.5	857.1
Distribution Reservoirs & Standpipes	330.4	0.0	0.0	0.0	0.0	102.9	41.5	16.8	52.0	13.0	0.0	348.0	87.0	660.2
Transmission & Distribution Mains	331.4	(2.7)	0.2	17.7	(8.3)	514.1	452.1	446.2	470.2	486.2	54.1	104.1	80.1	2,622.0
Services	333.4	0.0	81.3	37.5	32.6	81.7	81.7	81.7	81.7	81.7	81.7	81.7	81.7	805.2
Meters & Meter Installations	334.4	0.0	0.0	0.0	0.0	79.2	16.6	16.6	16.6	16.6	16.6	16.6	16.6	186.0
Hydrants	336.4	0.1	0.0	0.0	0.0	39.9	30.6	30.6	30.6	30.6	30.7	3.0	12.9	209.6
Office Furniture & Equipment	340.5	23.2	7.8	1.7	0.0	84.0	21.0	0.0	120.0	30.0	0.0	451.8	10.0	748.5
Transportation Equipment	341.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tools, Shop & Garage Equipment	343.5	0.0	0.0	0.0	0.0	0.0	15.0	0.0	32.0	8.0	0.0	0.0	0.0	55.0
Communication Equipment	346.5	0.0	0.0	0.0	0.0	156.4	37.4	0.0	0.0	0.0	0.0	0.0	0.0	193.8
TOTAL GROSS ADDITIONS - WATER		(41.3)	91.5	97.6	24.3	1,801.5	938.0	606.2	852.6	734.8	260.1	1,366.1	378.3	7,060.2
SEWER														
S&I - Pumping	354.3	2.4	2.4	0.0	0.0	14.8	9.4	9.4	9.4	9.4	9.4	9.4	9.4	85.2
S&I - Treatment & Disposal	354.4	10.5	35.4	(9.6)	0.0	0.0	156.1	54.1	0.0	0.0	0.0	92.0	2,382.4	2,730.8
S&I - General	354.5	0.0	0.0	0.0	0.0	5.1	81.8	20.4	0.0	0.0	129.0	94.6	1,626.8	1,956.5
Collection Sewers - Force	360.2	0.6	0.3	15.8	0.0	7.0	35.2	35.2	35.2	35.2	20.0	240.0	63.6	488.5
Collection Sewers - Gravity	361.2	0.0	56.3	0.0	18.7	310.8	310.9	310.9	310.9	310.9	310.9	93.8	144.2	2,186.1
Sewer Laterals	363.2	0.0	0.0	0.0	0.0	200.7	104.2	104.2	104.2	104.2	104.2	104.2	104.2	930.0
Receiving Wells, Pumping Plant	370.3	0.0	0.0	0.0	0.0	77.6	77.6	77.6	77.6	77.6	77.6	0.0	18.0	483.4
Pumping Equipment	371.3	2.9	3.0	2.1	3.8	38.0	58.2	26.8	16.0	16.0	128.0	66.1	861.3	1,218.2
Treatment & Disposal Equipment	380.4	24.7	492.3	33.8	12.6	336.9	525.2	124.8	100.2	80.1	20.0	189.3	4,402.0	6,320.7
Other Plant, Treatment & Disposal	389.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Office Equipment	390.5											418.8		418.8
Laboratory Equipment	394.5	0.1	0.1	(0.2)	6.3	0.0	9.0	0.0	0.0	0.0	0.0	0.0	0.0	15.3
Communication Equipment	396.5	0.0	0.0	0.0	0.0	130.7	47.1	3.8	0.0	0.0	0.0	11.0	287.1	479.6
Miscellaneous Equipment	397.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	540.9	164.5	77.3	772.7
TOTAL GROSS ADDITIONS - SEWER		41.4	591.9	41.9	41.4	1,120.3	1,414.5	766.0	662.4	612.4	1,339.0	1,473.7	8,996.1	16,060.9

UNITED WATER FLORIDA INC.
SUMMARY - GROSS ADDITIONS

Schedule G-2

PLANT ACCOUN	197	297	397	497	597	697	797	897	997	1097	1197	1297	1997 Total
WATER													
S&I - Source of Supply & Pumping	304.2	0.0	0.0	0.0	0.0	0.0	20.0	5.0	0.0	0.0	0.0	0.0	
S&I - Water Treatment	304.3	0.0	0.0	0.0	0.0	0.0	124.4	43.6	15.0	10.0	0.0	0.0	25.0
S&I - General	304.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	36.0	0.0	236.0
Wells & Springs	307.2	0.0	0.0	0.0	0.0	0.0	80.0	20.0	40.0	20.0	0.0	0.0	0.0
Power Generation Equipmennt	310.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	200.0
Pumping Equipment	311.2	0.0	0.0	0.0	0.0	0.0	104.0	28.0	100.0	79.0	2.0	0.0	0.0
Water Treatment Equipment	320.3	0.0	0.0	0.0	0.0	0.0	299.4	56.6	15.0	10.0	0.0	0.0	316.0
Distribution Reservoirs & Standpipes	330.4	0.0	0.0	0.0	0.0	0.0	580.0	140.0	0.0	270.0	204.0	61.0	855.0
Transmission & Distribution Mains	331.4	57.3	57.3	57.3	57.3	241.3	241.3	441.3	441.3	441.3	0.0	0.0	1,046.0
Services	333.4	55.4	55.4	55.4	55.4	55.4	55.4	55.4	55.4	55.4	206.3	48.8	2,498.6
Meters & Meter Installations	334.4	14.8	14.8	14.8	14.8	14.8	14.8	14.8	14.8	14.8	55.4	55.4	995.0
Hydrants	335.4	12.3	12.3	12.3	12.3	12.3	12.3	12.3	12.3	12.3	14.8	14.8	175.0
Office Furniture & Equipment	340.5	0.0	519.1	0.0	0.0	0.0	0.0	84.0	0.0	0.0	3.3	10.8	129.6
Transportation Equipment	341.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	213.8	0.0	816.0
Tools, Shop & Garage Equipment	343.5	0.0	0.0	0.0	0.0	0.0	0.0	32.0	0.0	0.0	0.0	0.0	0.0
Communication Equipment	346.5	0.0	0.0	0.0	0.0	0.0	40.0	10.0	0.0	0.0	0.0	0.0	40.0
													50.0
TOTAL GROSS ADDITIONS - WATER		139.6	658.7	139.6	139.6	323.6	1,551.4	656.6	849.6	926.6	360.6	736.4	169.6	6,859.9
SEWER													
S&I - Pumping	354.3	0.0	0.0	0.0	25.0	25.0	25.0	25.0	25.0	0.0	0.0	0.0	
S&I - Treatment & Disposal	354.4	120.0	120.0	160.0	0.0	0.0	368.0	97.0	0.0	120.0	820.8	168.8	64.4	125.0
S&I - General	354.5	81.6	81.6	108.8	0.0	0.0	369.6	92.4	0.0	0.0	401.6	114.2	57.4	1,879.0
Collection Sewers - Force	360.2	6.3	6.3	6.3	6.3	6.3	146.3	183.8	983.6	522.3	164.0	0.0	1.8	1,307.4
Collection Sewers - Gravity	361.2	67.7	67.7	162.7	162.7	162.7	162.7	162.7	162.7	162.7	75.0	75.0	100.2	2,063.2
Sewer Laterals	363.2	76.7	76.7	76.7	76.7	76.7	76.7	76.7	76.7	76.7	76.7	76.7	76.7	1,564.6
Receiving Wells, Pumping Plant	370.3	31.3	31.3	31.3	31.3	31.3	31.3	31.3	31.3	31.3	0.0	0.0	0.0	920.0
Pumping Equipment	371.3	43.2	43.2	57.6	20.0	45.0	316.2	112.8	46.0	25.0	212.8	60.8	30.4	291.0
Treatment & Disposal Equipment	380.4	220.8	220.8	294.4	0.0	0.0	966.4	241.6	0.0	120.0	1,117.1	310.6	155.3	1,812.0
Other Plant, Treatment & Disposal	389.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,647.0
Office Equipment	390.5		452.1					100.0				163.8		0.0
Laboratory Equipment	394.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	716.8
Communication Equipment	396.5	14.4	14.4	19.2	0.0	0.0	37.0	9.2	0.0	0.0	90.6	20.3	0.0	0.0
Miscellaneous Equipment	397.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	196.2
														0.0
TOTAL GROSS ADDITIONS - SEWER		662.0	1,134.1	917.0	322.0	347.0	2,619.2	1,132.6	1,324.6	1,058.6	2,769.0	998.1	616.2	13,710.6

UNITED WATER FLORIDA INC.
ADVANCES & CONTRIBUTIONS

		Actual	Actual	Actual	Actual	Schedule G-3									
		199	299	399	499	599	699	799	899	999	1099	1199	1299	197	297
A&C - A	A. SERVICES	16.2	3.3	11.0	7.1	62.1	62.1	62.1	62.1	62.1	62.1	62.1	62.1	7.5	7.5
A&C - B	B. METERS	2.3	1.4	2.7	10.6	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	2.9	2.9
A&C - C	C. PRIOR YEAR DEVELOPER PROJECTS	77.3	0.0	1.6	0.0	96.2	96.2	96.2	96.2	96.2	96.2	96.2	96.2	0.0	0.0
A&C - C	C. 1998 DEVELOPER PROJECTS	0.0	0.0	4.8	7.8	5.9	5.9	5.9	5.9	5.9	5.9	5.9	5.9	60.0	60.0
A&C - C	C. 1997 DEVELOPER PROJECTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A&C - D	D. NEW MAINS & HYD'S	0.0	0.0	0.0	0.0	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	0.0	0.0
A&C - H	H. WATER TREATMENT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	500.0	0.0	0.0
A&C - M	M. CONNECTION FEES - WATER	0.9	(0.3)	6.4	10.7	11.5	11.5	11.5	11.5	11.5	11.5	11.5	11.5	0.0	0.0
A&C - Z	Z. CRS CORRECTIONS	0.0	0.0	0.0	(7.9)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	TOTAL A&C - WATER	96.7	4.4	26.5	38.1	171.3	171.3	171.3	171.3	171.3	171.3	171.3	671.3	80.0	80.0
A&C - Q	Q. SEWER LATERALS	28.6	0.0	(0.5)	0.7	38.1	38.1	38.1	38.1	38.1	38.1	38.1	2,034		
A&C - R	R. PRIOR YEAR DEVELOPER PROJECTS	193.2	0.0	3.5	0.0	158.4	158.4	158.4	158.4	158.4	158.4	158.4	38.1	5.7	5.7
A&C - R	R. 1998 DEVELOPER PROJECTS	0.0	0.0	7.1	0.8	5.4	5.4	5.4	5.4	5.4	5.4	5.4	158.4	0.0	0.0
A&C - R	R. 1997 DEVELOPER PROJECTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.4	104.4	104.4
A&C - X	X. CONNECTION FEES - SEWER	0.7	1.1	6.5	17.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	0.0	0.0	0.0
	TOTAL A&C - SEWER	222.5	1.1	16.8	27.6	229.9	229.9	229.9	229.9	229.9	229.9	229.9	28.1	21.7	21.7
													229.9	131.8	131.8

UNITED WATER FLORIDA INC.
ADVANCES & CONTRIBUTIONS

Schedule G-4

		397	497	597	697	797	897	997	1097	1197	1297	1998	1997
A&C - A	A. SERVICES	7.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5		
A&C - B	B. METERS	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9	464.0	226.9
A&C - C	C. PRIOR YEAR DEVELOPER PROJECTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	44.1	36.0
A&C - C	C. 1996 DEVELOPER PROJECTS	60.0	60.0	60.0	60.0	60.0	60.0	60.0	0.0	0.0	0.0	840.6	0.0
A&C - C	C. 1997 DEVELOPER PROJECTS	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	60.0	540.0
A&C - D	D. NEW MAINS & HYD'S	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.0	65.0
A&C - H	H. WATER TREATMENT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25.0	14.0
A&C - M	M. CONNECTION FEES - WATER	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	500.0	0.0
A&C - Z	Z. CRS CORRECTIONS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	110.0	115.2
	TOTAL A&C - WATER	96.6	103.1	103.1	103.1	103.1	103.1	103.1	43.1	43.1	43.1	(7.0)	0.0
												2,026.7	994.2
A&C - Q	Q. SEWER LATERALS	5.7	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0		
A&C - R	R. PRIOR YEAR DEVELOPER PROJECTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	333.5	170.0
A&C - R	R. 1996 DEVELOPER PROJECTS	104.4	104.4	104.4	104.4	104.4	104.4	104.4	0.0	0.0	0.0	1,463.8	0.0
A&C - R	R. 1997 DEVELOPER PROJECTS	7.8	7.8	7.8	7.8	7.8	7.8	7.8	7.8	7.8	7.8	66.0	840.0
A&C - X	X. CONNECTION FEES - SEWER	21.7	21.7	21.7	21.7	21.7	21.7	21.7	21.7	21.7	21.7	0.0	78.0
	TOTAL A&C - SEWER	139.6	150.9	150.9	150.9	150.9	150.9	150.9	46.5	46.5	46.5	269.0	260.4
												2,167.3	1,448.4

UNITED WATER FLORIDA INC.
RETIREMENTS

Schedule G-5

		PLANT ACCOUNT	Actual 199	Actual 299	Actual 399	Actual 499	599	699	799	899	999	1099	1199	1299
96/97G001	Replace Two Well Pumps	311.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.6	0.0	0.0	0.0	0.0
96/97G002	Replace Various High Service Pumps	311.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.6	0.0	0.0	0.0	0.0
96/97G003	Replace Generator Diesel Storage Tanks	311.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.3	2.3	0.0	0.0	0.0
			0.0	0.0	0.0	0.0	0.0	0.0	0.0	12.3	2.3	0.0	0.0	0.0
96J002	Repl. Lake Forest WTP Ground Storage Tan	330.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
94E201 94801	Ft. Caroline Road													
96/97E002	Replacement Short Mains & Valves	331.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
96/97E200	Various Repl. Mains – DOT, JTA, City Road	331.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	82.7	0.0
96/97E500	Replacement Mains for 2" & 3" G.S.	331.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
		331.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
96/97A500	Replacement Services		0.0	0.0	0.0	0.0	6.2	6.2	6.2	6.2	6.2	0.0	0.0	0.0
96/97B001	New and Replacement Meters	333.4	0.0	0.0	0.0	0.0	13.0	13.0	13.0	13.0	13.0	0.0	82.7	2.0
96/97E001	Replacement Hydrants	334.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	16.0
	Transportation Equipment	336.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	46.0
		341.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
	TOTAL RETIREMENTS – WATER		97.9	49.5	36.1	90.0	103.6	13.0	13.0	34.2	15.2	0.0	82.7	83.0

UNITED WATER FLORIDA INC.
RETIREMENTS- Wastewater

	PLANT ACCOUN	Actual 100	Actual 200	Actual 300	Actual 400	500	600	700	800	900	1000	Schedule G-4 1100	1200
P06811	University Park WWTP	364	0.0	0.0	0.0	0.0	238.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0
96W030/031	Monterey WWTP Upgrade	364.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	33.4
96W030/031	Monterey WWTP Upgrade	364.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.4
968001	Ortega Hills WWTP Phase Out	380.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
96/97T600	T 600 Account	381.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.7
96/97Q600	Replacement Sewer Laterals	383.2	0.0	0.0	0.0	0.0	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4.7
96W030/031	Monterey WWTP Upgrade	380.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	26.5
96W030/031	Monterey WWTP Upgrade	381.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	510.0
96W030/031	Monterey WWTP Upgrade	382.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	41.8
96W030/031	Monterey WWTP Upgrade	384.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	46.0
TOTAL RETIREMENTS – Wastewater		0.0	0.0	0.0	0.0	243.6	4.7	4.7	4.7	4.7	4.7	4.7	4.7	672.2

UNITED WATER FLORIDA INC.
COST TO REMOVE

Schedule G-7

			PLANT ACCOUNT	Actual 196	Actual 296	Actual 396	Actual 496	596	696	796	896	996	1096	1196	1296
96/97G003		Replace Generator Diesel Storage Tanks	331.4	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
94E201	94801	Ft. Caroline Road Transmission and Distribution Mains	331.4	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
96/97A500		Replacement Services	333.4	0.4	1.9	1.3	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Various		Transportation Equipment	341.5	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
R96011		University Park WWTP	354.0	0.0	0.0	0.0	0.0	34.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0
96W030/031		Monterey WWTP Upgrade	364.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	66.0
96W030/031		Monterey WWTP Upgrade	380.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	240.0
		SALVAGE VALUE													
96/97S001		New and Replacement Meters	334.4	0.5	1.3	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Transportation Equipment	341.5	27.1	8.5	6.3	14.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

UNITED WATER FLORIDA INC.
COST TO REMOVE

Schedule G-6

			PLANT ACCOUNT	197	297	397	497	597	697	797	897	997	1097	1197	1297
96/97G003		Replace Generator Diesel Storage Tanks	331.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
94E201	94001	Ft. Caroline Road Transmission and Distribution Mains	331.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
96/97A500		Replacement Services	333.4	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Various		Transportation Equipment	341.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FI95911		University Park WWTP	354.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
96W030/031		Monterey WWTP Upgrade	354.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
96W030/031		Monterey WWTP Upgrade	380.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		SALVAGE VALUE													
96/97S001		New and Replacement Meters	334.4	0.0	0.0	0.0	0.0	0.0	0.0	4.7	1.2	0.0	0.0	0.0	0.0
		Transportation Equipment	341.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

UNITED W[illegible]RKS

DECEMBER 31, 1995

BALANCE SHEET

ASSETS

"MAIN NAME"

Schedule C-9

		ONE YEAR AGO	END OF PRIOR MONTH	END OF CURRENT MONTH ACTUAL	PLAN
	PROPERTY, PLANT, AND EQUIPMENT:				
1	PROPERTY, PLANT, & EQUIPMENT	0	0	0	
2	CONSTRCTN WORK IN PROGESS	401,406,673	413,511,356	432,737,943	
3	PLANT ACQUISITION ADJ.	866,000	0	0	
4	SUBTOTAL	17,232	11,855,000	14,732	
5	LESS ACCUM DEPRECIATION	0	0	0	
6	NET PROP.,PLANT, & EQUIP.	402,291,905	425,381,088	432,752,675	
	INVESTMENTS (LONG TERM):				
7	COMMON & PREF STOCK - SUBS.	2,153,848	33,971,437-	27,311,738-	
8	EQUITY IN DIVISIONS	0	6,600,000	395,000	
9	NOTES & ADVS TO SUBS & AFFL	0	0	0	
10	OTHER LONG TERM INVESTMENTS	299,079	0	0	
10A	RESTRICTED CASH DEPOSITS	98,674	148,798	152,945	
11	TOTAL LONG TERM INVEST.	0	31,001,209	23,507,784	
	CURRENT ASSETS:	65,395	0	0	
12	CASH	2,606,986	325,963	84,874	
13	SHORT TERM INVESTMENTS	0	4,104,533	3,171,135-	
14	ACCTS/NOTES REC-CUSTOMERS	7,187,317	8,693,314	8,675,482	
17	LESS PROV FOR DOUBTFUL ACCT	0	0	0	
	NET RECEIVABLES	53,096-	0	53,096-	
18	UNBILLED UTILITY REVENUE	201,805	53,096-	1,866,065	
19	SUNDRY RECEIVABLES	7,336,026	723,599	10,488,451	
20	RECEIVABLES FROM ASSOC COS	0	9,363,817	440,069,991	
22	MATERIALS AND SUPPLIES	412,234,917	438,849,438		
24	PREPAID EXPENSES				
	TOTAL CURRENT ASSETS				
	DEFERRED CHARGES:				
25	UNAMORT DEBT DISC & EXPENSE				
26	PRELIM SURVEY & INVSTG CHG				
27	RATE CASE EXPENSE				
28	FAS109 REGULATORY ASSETS				
29	OTHER DEFERRED CHARGES				
30	TOTAL DEFERRED CHARGES				
31	TOTAL ASSETS				

UNITED W. WORKS

DECEMBER 31, 1995

BALANCE SHEET

LIABILITIES AND SHAREHOLDERS EQUITY

PRYN NAME

Schedule G-9

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	ONE YEAR AGO	END OF PRIOR MONTH		END OF CURRENT MONTH ACTUAL	PLAN
			STOCKHOLDERS' EQUITY:		
34	0	0	PREFERRED STOCK	0	
35	1,164	1,164	COMMON STOCK	1,164	
36	45,113,982	45,113,982	PAID-IN CAPITAL	45,113,982	
37	134,930,322	143,686,455	RETAINED EARNINGS	145,202,129	
38	0	0	HEAD OFFICE ACCOUNT	0	
39	0	0	LESS TREASURY STOCK	0	
40	180,045,468	188,801,601	TOTAL	190,317,275	
			LONG TERM DEBT:		
41	195,232,308	213,787,813	NOTES & ADVS FROM ASSOC CUS	214,834,576	
42	0	0	OTHER LONG TERM DEBT-TOTAL	0	
43	0	0	L-T DEBT DUE IN 1 YEAR (DR)	0	
44	195,232,308	213,787,813	NET LONG TERM DEBT	214,834,576	
			CURRENT LIABILITIES:		
45	9,838,673	10,842,505	L-T DEBT-CURRENT NATURITIES	10,842,505	
46	13,740,000	0	LOANS PAYABLE TO BANKS	0	
47	0	0	LOANS PAYABLE TO OTHERS	0	
48	0	2,481	ACCOUNTS PAYABLE - TRADE	223,181	
49	8,316,731	9,621,303	PAYABLES TO ASSOCIATED COS.	10,557,842	
50	3,174,663	6,748,628	ACCRUED INTEREST	4,239,046	
51	0	0	DIVIDENDS PAYABLE	0	
52	0	0	CUSTOMERS' DEPOSITS	0	
53	414,092	1,471,170	REVENUE BILLED IN ADVANCE	1,443,739	
54	2,149-	2,149-	INCOME TAXES-FEDERAL	2,149-	
55	0	0	INCOME TAXES-STATE & LOCAL	0	
56	9,101	1,142,482	OTHR TAXES ACCRUED/WITHHELD	617,912	
57	30,451,111	29,826,420	OTHR CURR &ACCR LIABILITIES	27,922,036	
58	6,488,909	6,416,482	TOTAL CURRENT LIABILITIES		
			OTHER LIABILITIES, RESERVES, AND CREDITS		
59	0	0	DEFERRED INCOME TAXES	6,978,983	
60	1,045-	1,045-	INVESTMENT TAX CREDIT	1,045-	
61	0	0	FAS109 REGULATORY LIABILITY	0	
62	0	0	ADVANCES FOR CONSTRUCTION	0	
63	18,167	18,167	CONTRIB IN AID OF CONSTUCTN	18,167	
64	5,506,031	6,433,604	OTHR NON-CURR LIABS & RESRV	6,996,105	
65			TOTAL OTHR LIABS & RESRVS		
			MINORITY INTEREST IN NET ASSETS OF CONSOLDATED SUBS		
66	0	0	PREFERRED STOCK	0	
67	0	0	COMMON STOCK	0	
68	0	0	SURPLUS	0	
69			TOTAL MINORITY INTEREST		
70	412,234,918	438,849,438	TOTAL LIABS AND EQUITY	440,069,992	

UNITED MA[illegible]

SEPTEMBER 30, 1975

BALANCE SHEET

ASSETS

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Schedule C-9
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		ONE YEAR AGO	END OF PRIOR MONTH	END OF CURRENT MONTH ACTUAL	PLAN
	PROPERTY, PLANT, AND EQUIPMENT:				
1	PROPERTY, PLANT, & EQUIPMENT	380,660,084	410,167,317	415,188,453	
2	CONSTRCTN WORK IN PROGESS	13,673,000	11,575,000	11,700,000	
3	PLANT ACQUISITION ADJ.	17,232	14,732	14,732	
4	SUBTOTAL	394,356,316	421,757,049	426,903,585	
5	LESS ACCUM DEPRECIATION	1,554,770	35,922,334-	30,579,746-	
6	NET PROP., PLANT, & EQUIP.		2,000,311		
	INVESTMENTS (LONG TERM):				
7	COMMON & PREF STOCK - SUBS.				
8	EQUITY IN DIVISIONS	384,334			
9	NOTES & ADVS TO SUBS & AFFL	88,674	90,242	90,339	
10	OTHER LONG TERM INVESTMENTS		28,505,796	28,069,292	
10A	RESTRICTED CASH DEPOSITS	63,280		157,040	
11	TOTAL LONG TERM INVEST.	2,091,154	136,480	2,263,075-	
	CURRENT ASSETS:		5,187,503-		
12	CASH	5,781,260	8,667,633	8,715,345	
13	SHORT TERM INVESTMENTS				
14	ACCTS/NOTES REC-CUSTOMERS	53,096-	53,096-	53,096-	
15	LESS PROV FOR DOUBTFUL ACCT	0	0	0	
16	NET RECEIVABLES	5,734,164	8,614,537	644,743	
17	UNBILLED UTILITY REVENUE		9,227,102	9,306,092	
18	SUNDRY RECEIVABLES	402,181,639	425,794,646	433,947,502	
19	RECEIVABLES FROM ASSOC CUS				
20	MATERIALS AND SUPPLIES				
23	PREPAID EXPENSES				
24	TOTAL CURRENT ASSETS				
	DEFERRED CHARGES:				
25	UNAMORT DEBT DISC & EXPENSE				
26	PRELIM SURVEY & INVSTG CHG				
27	RATE CASE EXPENSE				
28	FASB 9 REGULATORY ASSETS				
29	OTHER DEFERRED CHARGES				
30	TOTAL DEFERRED CHARGES				
31	TOTAL ASSETS				

UNITED WA[illegible]KS
SEPTEMBER 30, 1975
BALANCE SHEET
LIABILITIES AND SHAREHOLDERS EQUITY

PATH MARK

PAGE 2 OF 2

LINE		ONE YEAR AGO	END OF PRIOR MONTH	END OF CURRENT MONTH ACTUAL	PLAN
	STOCKHOLDERS' EQUITY:				
34	PREFERRED STOCK	1,164 U	1,164 U	1,164 C	
35	COMMON STOCK	45,113,982	45,113,982	45,113,982	
36	PAID-IN CAPITAL	135,658,209	141,254,024	141,804,193	
37	RETAINED EARNINGS	U	0	0	
39	HEAD OFFICE ACCOUNT	190,773,355	186,319,170	186,919,339	
40	LESS TREASURY STOCK	0	0	0	
	TOTAL	188,987,677 U	214,468,816 U	214,073,510 C	
	LONG TERM DEBT:				
41	NOTES & ADVS FRUM ASSOC COS	186,987,077 U	214,468,816	216,073,510	
42	OTHER LONG TERM DEBT-TOTAL	0	0	0	
43	L-T DEBT DUE IN 1 YEAR (OR)	4,837,150	4,842,505	4,842,505	
44	NET LONG TERM DEBT	7,500,000	0	0	
	CURRENT LIABILITIES:	0	0	207,068	
45	L-T DEBT-CURRENT MATURITIES	14,862	197,467	9,836,902	
46	LOANS PAYABLE TO BANKS	8,379,995	9,487,545	6,099,383	
47	LOANS PAYABLE TO OTHERS	4,639,286	4,729,025	2,000,000	
48	ACCOUNTS PAYABLE - TRADE	U	0	0	
49	PAYABLES TO ASSOCIATED COS.	U	U	0	
50	ACCRUED INTEREST	651,047	821,626-	1,731,066	
51	DIVIDENDS PAYABLE	97-	2,149-	2,149-	
52	CUSTOMERS' DEPOSITS	C	0	0	
53	REVENUE BILLED IN ADVANCE	10,047	142,680	191,036-	
54	INCOME TAXES-FEDERAL	26,032,296	18,575,447	24,523,741	
55	INCOME TAXES-STATE & LOCAL	0	0	0	
56	OTHR TAXES ACCRUED/WITHHELD	0,371,784	6,414,091	4,413,789	
57	OTHR CURR &ACCR LIABILITIES	0	0	0	
58	TOTAL CURRENT LIABILITIES	1,045-	1,045-	1,045-	
	OTHER LIABILITIES, RESERVES, AND CREDITS	0	U	0	
59	DEFERRED INCOME TAXES	U	U	C	
60	INVESTMENT TAX CREDIT	10,167	10,167	10,167	
61	FAS109 REGULATORY LIABILITY	6,388,911	6,431,213	6,430,911	
62	ADVANCES FOR CONSTRUCTION	U	U	0	
63	CONTRIB IN AID OF CONSTUCTIN	U	U	0	
64	OTHR NON-CURR LIABS & RESRV	U	U	0	
65	TOTAL OTHR LIABS & RESRVS	U	U	0	
	MINORITY INTEREST IN NET ASSETS OF CONSOLDATED SUBS				
66	PREFERRED STOCK				
67	COMMON STOCK				
68	SURPLUS				
69	TOTAL MINORITY INTEREST				
70	TOTAL LIABS AND EQUITY	402,181,639	425,794,646	433,947,501	

UNITED WAT[illegible]

June 30, 1995

BALANCE SHEET

ASSETS

		ONE YEAR AGO	END OF PRIOR MONTH		END OF CURRENT MONTH ACTUAL	PLAN
	PROPERTY, PLANT, AND EQUIPMENT:					
1	PROPERTY, PLANT, & EQUIPMENT	0	0		0	
2	CONSTRCTN WORK IN PROGESS	0	0		0	
3	PLANT ACQUISITION ADJ.					
4	SUBTOTAL	376,872,503	406,660,185		407,358,882	
5	LESS ACCUM DEPRECIATION	10,788,000	8,785,000		9,540,000	
6	NET PROP., PLANT, & EQUIP.	17,232	14,732		14,732	
		387,677,735	415,459,917		416,913,614	
	INVESTMENTS (LONG TERM):					
7	COMMON & PREF STOCK - SUBS.	2,208,521	123,343-		2,375,450	
8	EQUITY IN DIVISIONS	0	0		0	
9	NOTES & ADVS TO SUBS & AFFL	0	0		0	
10	OTHER LONG TERM INVESTMENTS	0	0		0	
10A	RESTRICTED CASH DEPOSITS	192,384	107,242		107,242	
11	TOTAL LONG TERM INVEST.	7,373	3,578		3,578	
		0	0		0	
	CURRENT ASSETS:	63,291	86,592		126,240	
12	CASH	4,381,559	121,866		2,412,470	
13	SHORT TERM INVESTMENTS		166,352			
15	ACCTS/NOTES REC-CUSTOMERS	5,919,924			8,117,183	
16	LESS PROV FOR DOUBTFUL ACCT	0	7,419,342		0	
17	NET RECEIVABLES	53,096-	0		0	
18	UNBILLED UTILITY REVENUE	0	53,096-		53,096-	
19	SUNDRY RECEIVABLES	5,866,828	481,100		536,178	
20	RECEIVABLES FROM ASSOC COS		7,847,346		8,600,265	
21	MATERIALS AND SUPPLIES	395,926,122	423,473,615		428,126,349	
24	PREPAID EXPENSES					
	TOTAL CURRENT ASSETS					
	DEFERRED CHARGES:					
25	UNAMORT DEBT DISC & EXPENSE					
26	PRELIM SURVEY & INVSTG CHG					
27	RATE CASE EXPENSE					
28	FAS109 REGULATORY ASSETS					
29	OTHER DEFERRED CHARGES					
30	TOTAL DEFERRED CHARGES					
31	TOTAL ASSETS					

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UNITED WATER

JUNE 30, 1995

BALANCE SHEET

LIABILITIES AND SHAREHOLDERS EQUITY

PAUL HAAS

	ONE YEAR AGO	END OF PRIOR MONTH		END OF CURRENT MONTH ACTUAL	PLAN
			STOCKHOLDERS' EQUITY:		
34	0	0	PREFERRED STOCK	0	
35	1,164	1,164	COMMON STOCK	1,164	
36	45,113,982	45,113,982	PAID-IN CAPITAL	45,113,982	
37	128,955,230	136,362,814	RETAINED EARNINGS	137,767,379	
38	0	0	HEAD OFFICE ACCOUNT	0	
39	0	0	LESS TREASURY STOCK	0	
40	174,070,376	181,477,960	TOTAL	182,882,525	
			LONG TERM DEBT:		
41	187,055,463	211,293,357	NOTES & ADVS FROM ASSOC COS	214,524,146	
42	0	0	OTHER LONG TERM DEBT-TOTAL	0	
43	187,055,463	211,293,357	L-T DEBT DUE IN 1 YEAR (DR)	0	
44			NET LONG TERM DEBT	214,524,146	
			CURRENT LIABILITIES:		
45	3,837,746	4,842,505	L-T DEBT-CURRENT MATURITIES	4,092,505	
46	12,500,000	3,800,000	LOANS PAYABLE TO BANKS	7,500,000	
47	0	0	LOANS PAYABLE TO OTHERS	0	
48	1,596	222,604	ACCOUNTS PAYABLE - TRADE	224,746	
49	8,336,853	7,641,081	PAYABLES TO ASSOCIATED COS.	9,882,645	
50	2,881,640	5,599,866	ACCRUED INTEREST	3,663,231	
51	0	0	DIVIDENDS PAYABLE	0	
52	0	0	CUSTOMERS' DEPOSITS	0	
53	1,014,556	139,419	REVENUE BILLED IN ADVANCE	832,072-	
54	1,920	2,149-	INCOME TAXES-FEDERAL	2,149-	
55	0	0	INCOME TAXES-STATE & LOCAL	0	
56	20,047	14,142	OTHR TAXES ACCRUED/WITHHELD	238,979-	
57	28,594,398	24,257,468	OTHR CURR &ACCR LIABILITIES	24,289,927	
58			TOTAL CURRENT LIABILITIES		
			OTHER LIABILITIES, RESERVES, AND CREDITS		
59	6,199,893	6,427,709	DEFERRED INCOME TAXES	6,412,630	
60	0	0	INVESTMENT TAX CREDIT	0	
61	1,045-	1,045-	FAS109 REGULATORY LIABILITY	1,045-	
62	0	0	ADVANCES FOR CONSTRUCTION	0	
63	0	0	CONTRIB IN AID OF CONSTUCTN	0	
64	18,167	18,167	OTHR NON-CURR LIABS & RESRV	18,167	
65	6,205,925	6,444,831	TOTAL OTHR LIABS & RESRVS	6,429,752	
			MINORITY INTEREST IN NET ASSETS OF CONSOLDATED SUBS		
66	0	0	PREFERRED STOCK	0	
67	0	0	COMMON STOCK	0	
68	0	0	SURPLUS	0	
69			TOTAL MINORITY INTEREST	0	
70	395,926,122	423,473,616	TOTAL LIABS AND EQUITY	428,126,350	

Water Utility Plant Acquisition Adjustments
Company: United Water Florida
Docket No. 960451-WU

Schedule G-10

ACCOUNT NO.	DESCRIPTION	
Water		
117 02	LUCINA	204,695
117 03	YULEE	45,651
117 04	St. John's	70,937
117 05	St John's Excess	
117 06	Atlantic Utilit	178,367
117 07	Ponce DeLeon	(11,724)
117 08	Pontra Vedra	106,400
	Total Water	594,326
Wastewater		
117 52	Lucina	637,885
117 53	Yulee	83,924
117 54	St John's	47,937
117 55		
117 56	Atlantic Util.	109,504
117 57	Ponce DeLeon	(11,264)
	Total Sewer	867,986

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UNITED WATER FLORIDA

REGION 2

DECEMBER 31, 1995

BALANCE SHEET

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ASSETS

ONE YEAR AGO	END OF PRIOR MONTH		END OF CURRENT MONTH ACTUAL	PLAN
		PROPERTY, PLANT, AND EQUIPMENT:		
113,562,979	118,830,851	1 PROPERTY,PLANT,& EQUIPMENT	120,812,778	
1,328,168	2,628,021	2 CONSTRCTN WORK IN PROGESS	5,558,265	
2,073,894	2,070,398	3 PLANT ACQUISITION ADJ.	2,069,597	
117,165,041	123,379,270	4 SUBTOTAL	127,440,639	
23,170,872-	25,065,250-	5 LESS ACCUM DEPRECIATION	25,122,306-	
93,994,169	98,315,030	6 NET PROP.,PLANT, & EQUIP.	102,318,333	
		INVESTMENTS (LONG TERM):		
0	0	7 COMMON & PREF STOCK - SUBS.	0	
0	0	8 EQUITY IN DIVISIONS	0	
0	0	9 NOTES & ADVS TO SUBS & AFIL	0	
377,785	377,785	10 OTHER LONG TERM INVESTMENTS	377,785	
27,088-	27,088-	10A RESTRICTED CASH DEPOSITS	28,401-	
350,697	350,697	11 TOTAL LONG TERM INVEST.	349,384	
		CURRENT ASSETS:		
246,722	452,536	12 CASH	213,881	
0	0	13 SHORT TERM INVESTMENTS	0	
1,767,974	1,385,866	15 ACCTS/NOTES REC-CUSTOMERS	1,813,782	
15,700-	15,700-	16 LESS PROV FOR DOUBTFUL ACCT	15,700-	
1,752,274	1,371,166	17 NET RECEIVABLES	1,798,082	
1,630,842	1,738,915	18 UNBILLED UTILITY REVENUE	1,625,436	
185,459	116,201	19 SUNDRY RECEIVABLES	113,512	
0	0	20 RECEIVABLES FROM ASSOC COS	0	
61,042	56,134	22 MATERIALS AND SUPPLIES	56,134	
304,798	188,769	23 PREPAID EXPENSES	164,395	
4,181,137	3,925,721	24 TOTAL CURRENT ASSETS	5,971,440	
		DEFERRED CHARGES:		
0	0	25 UNAMORT DEBT DISC & EXPENSE	0	
181,085	1,161,243	26 PRELIM SURVEY & INVSTG CHG	685,872	
0	1,898	27 RATE CASE EXPENSE	2,592	
5,272,486	4,769,143	28 FAS109 REGULATORY ASSETS	4,772,561	
1,110,665	1,518,280	29 OTHER DEFERRED CHARGES	1,768,595	
6,564,156	7,450,564	30 TOTAL DEFERRED CHARGES	7,229,620	
105,090,159	110,040,012	31 TOTAL ASSETS	113,868,777	

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UNITED WATER FLORIDA

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REGION 2

01/16/96

BALANCE SHEET

LIABILITIES AND SHAREHOLDERS EQUITY

PAGE 2 OF 2

ONE YEAR AGO	END OF PRIOR MONTH		END OF CURRENT MONTH ACTUAL	PLAN
		STOCKHOLDERS' EQUITY:		
0	0	34 PREFERRED STOCK	0	
50,000	50,000	35 COMMON STOCK	50,000	
37,053,822	38,133,822	36 PAID-IN CAPITAL	43,133,822	
20,726,597	22,013,192	37 RETAINED EARNINGS	22,060,284	
0	0	38 HEAD OFFICE ACCOUNT	0	
0	0	39 LESS TREASURY STOCK	0	
57,830,419	60,197,014	40 TOTAL	65,244,106	
		LONG TERM DEBT:		
0	0	41 NOTES & ADVS FROM ASSOC COS	0	
0	0	42 OTHER LONG TERM DEBT-TOTAL	0	
0	0	43 L-T DEBT DUE IN 1 YEAR (DR)	0	
0	0	44 NET LONG TERM DEBT	0	
		CURRENT LIABILITIES:		
0	0	45 L-T DEBT-CURRENT MATURITIES	0	
0	0	46 LOANS PAYABLE TO BANKS	0	
1,478,301	0	47 LOANS PAYABLE TO OTHERS	0	
45,395	331,276	48 ACCOUNTS PAYABLE - TRADE	1,135,811	
0	2,600,000	49 PAYABLES TO ASSOCIATED COS.	0	
0	0	50 ACCRUED INTEREST	0	
10,100	0	51 DIVIDENDS PAYABLE	7,900	
323,408	7,900	52 CUSTOMERS' DEPOSITS	352,211	
765,262-	361,987	53 REVENUE BILLED IN ADVANCE	1,134,788-	
110,360	1,206,445-	54 INCOME TAXES-FEDERAL	176,187	
907,362	71,097	55 INCOME TAXES-STATE & LOCAL	1,014,701	
848,094	1,702,734	56 OTHR TAXES ACCRUED/WITHHELD	2,064,363	
2,957,758	902,460	57 OTHR CURR EXCR LIABILITIES	3,716,385	
	4,712,429	58 TOTAL CURRENT LIABILITIES		
		OTHER LIABILITIES, RESERVES, AND CREDITS		
2,642,709	2,615,828	59 DEFERRED INCOME TAXES	2,326,340	
1,281,558	1,249,438	60 INVESTMENT TAX CREDIT	1,246,518	
764,624	763,998	61 FAS109 REGULATORY LIABILITY	762,355	
152,370	152,370	62 ADVANCES FOR CONSTRUCTION	152,370	
38,438,672	39,526,822	63 CONTRIB IN AID OF CONSTUCTN	39,397,980	
1,022,048	822,331	64 OTHR NON-CURR LIABS & RESRV	822,723	
44,301,981	45,130,787	65 TOTAL OTHR LIABS & RESRVS	44,908,286	
0	0	MINORITY INTEREST IN NET ASSETS OF CONSOLDATED SUBS	0	
0	0	66 PREFERRED STOCK	0	
0	0	67 COMMON STOCK	0	
0	0	68 SURPLUS	0	
		69 TOTAL MINORITY INTEREST		
105,090,158	110,040,230	70 TOTAL LIABS AND EQUITY	113,868,777	

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SCHEDULE G-12

LISTING OF ACTIVITY CODES:

SERIES:

100	Administrative & General
200	Operations
300	Customer Service, Billing & Communications
400	Human Resources, Payroll & Employee Relations
500	Accounting, Infomation Technology & Planning
600	Treasury & Investor Relations
700	Engineering & Construction
800	Marketing & Specific Projects
900	Regulatory Matters & Rate Cases

The Company and Activity Codes reported on employee time reports are the basis for UWM&S billing. After time reports have been entered into the M&S billing system, reports are generated summarizing total hours charged to specific companies or allocation levels. Hours coded to direct billed and allocation level company codes are multiplied by the hourly rate (see hourly rate calculation on next page) calculated for that department and employee position to arrive at total billable M&S fees. The direct billed charges will be billed to a specific company where as the allocation level charges will be charged to all companies below that allocation level.

The allocation level charges will be billed to the operating companies based on the allocation methodology specific to that activity code. (Exhibit B)

Example:

A payroll charge is coded as follows:

Company Code = 990
Activity Code = 501

The company code is 990 is an allocation level code meaning the charge will be billed to all operating companies under that allocation level. The activity code of 501 means this is an accounting function (maintenance of books). As shown on Exhibit B, charges to M&S Activity Series 500 will be allocated to the companies based on 100% of the company's total capitalization.

Note: **THIS ALLOCATION PROCEDURE IS ONLY USED WHEN ALLOCATION LEVEL CODES ARE USED.**

Allocation Methodology Agreement
Required Allocation Factors Used for
M&S Time Charged to Allocation Levels

M&S Activity Code Series	Cost Type/Type of Services Rendered	Allocation Percentages	Based on Utility Companies (preceding year data)
100	Administration & General	33 1/3%	number of employees
		33 1/3%	number of customers served
		33 1/3%	o & m expenses (excluding chrges under the M&S agreement, regulatory expenses & provisions for taxes & depreciation)
200	Operations & Engineering (charges not capitalized)	40%	
		20%	Utility plant in service & construction work in progress accts less the reserve for depreciation
		40%	fuel, power and chemical costs
			volume of water delivered
300	Customer Service,Billing & Communications	100%	number of customers
400	Human Resources, Payroll & Employee Relations	100%	number of employees
500	Accounting, Info. Tech & Planning	100%	Total Capitalization
600	Treasury & Investor Relations	100%	Total Capitalization

All costs that are charged to an allocation level company code will be billed to the subsidiaries under that level based on the activity code used. The chart above shows each activity series and the corresponding allocation methodology used to allocate costs to the companies.

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SCHEDULE G-13
PAGE 2 of 6

HOURLY RATES

by cost center (010 - 090) an hourly employee rate is calculated for each UWM&S employee group based on his/her position (executive, director, manager, staff) using the 1996 UWM&S Operating Plan. The hourly rates, which include the cost of an employee's salary, salary related overheads, the general costs of the cost center in which that employee works and an allocation of the general costs of the M&S company, are not specifically prepared for each employee. Rather, rates are prepared for categories of employees in each cost center. Those rates are changed periodically as the M&S company reviews its unbilled M&S costs.

- hourly rate calculation:

a. employees in each cost center are categorized/grouped by title (executive, director, manager, staff)

b. total payroll and overheads are calculated for each grouping within each cost center using the 1996 operating plan. This will total the dollars to be allocated.

c. total number of work hours are calculated (number of employees in the subgroup within the cost center x 2080)

d. the department allocation (comprised of the payroll & overhead costs of the employee groups (executive, director, manager, staff) in each department is divided by total work hours for that group to come up with an hourly rate. This rate will be used to calculate M&S fees to be billed to all subsidiaries.

HOURLY RATE FORMULA:

TOTAL TO ALLOCATE (budgeted overheads & payroll) divided by TOTAL NUMBER OF EMPLOYEE HOURS (# of employees in the department (executive, director, manager, staff) x 2080 hrs) = HOURLY RATE

The UWM&S budgeting, reporting and billing system is segregated into two primary functions:

1) Accumulation of expenses in the general ledger

2) Billing of those expenses to the operating companies through the UWM&S billing system

ACCUMULATION OF EXPENSES:

The United Water Management & Services Company is organized into twenty one different cost centers. Each cost center (010 - 095 see below) captures all overhead expenses related to that specific cost center, the salaries and benefits for the employees in that cost center and all expenses of those individuals in that cost center.

The UWM&S Company is comprised of the following cost centers:

Cost Center Number	Department Title
010	Operations
020	Engineering
030	Rates
040	Administration
041	Partnership
042	Information Technology
043	CIS Project
044	Financial Project
045	Human Resources
050	Legal
060	Investor Relations
062	Corporate Communications
070	Utility Accounting
072	General Accounting & Consolidations
074	Budgets
076	Taxes
078	Payroll
079	Systems Accounting
080	Internal Audit
090	Treasury
095	General & Administrative

The General and Administrative cost center (095) captures costs such as building rental, stationery and supplies, computer services and other miscellaneous administration expenses for UWM&S. These costs are proportionately allocated to each cost center based on total salary.

Billing System:

The UWM&S billing system has three main components:

1. **Company #**
   (or allocation level code) - payroll time gets allocated first to one of these codes

2. **Activity Code -** payroll time allocated to a company or allocation level is broken down further by activity

3. **Project Code -** payroll charges of an individual who works on a specific project (ie. legal or rate cases)

These codes provide the detail information to the recipient of the UWM&S bill.

A Company Code number can be:

a. a direct charge to a specific operating company

b. a charge to an allocation level which then automatically distributes those time charges to all operations below that level using approved allocation procedures.

Exhibit A outlines the company codes to be used when directly billing a company (ie. 100=UWNJ, 700=UW Mid-Atlantic) and allocation level codes (990=UWR Consolidated, 940=Utilities Consolidated).

Activity Codes are grouped in hundreds (101, 102, 201, 202 etc.) and are used to:

a. identify the nature of the service provided

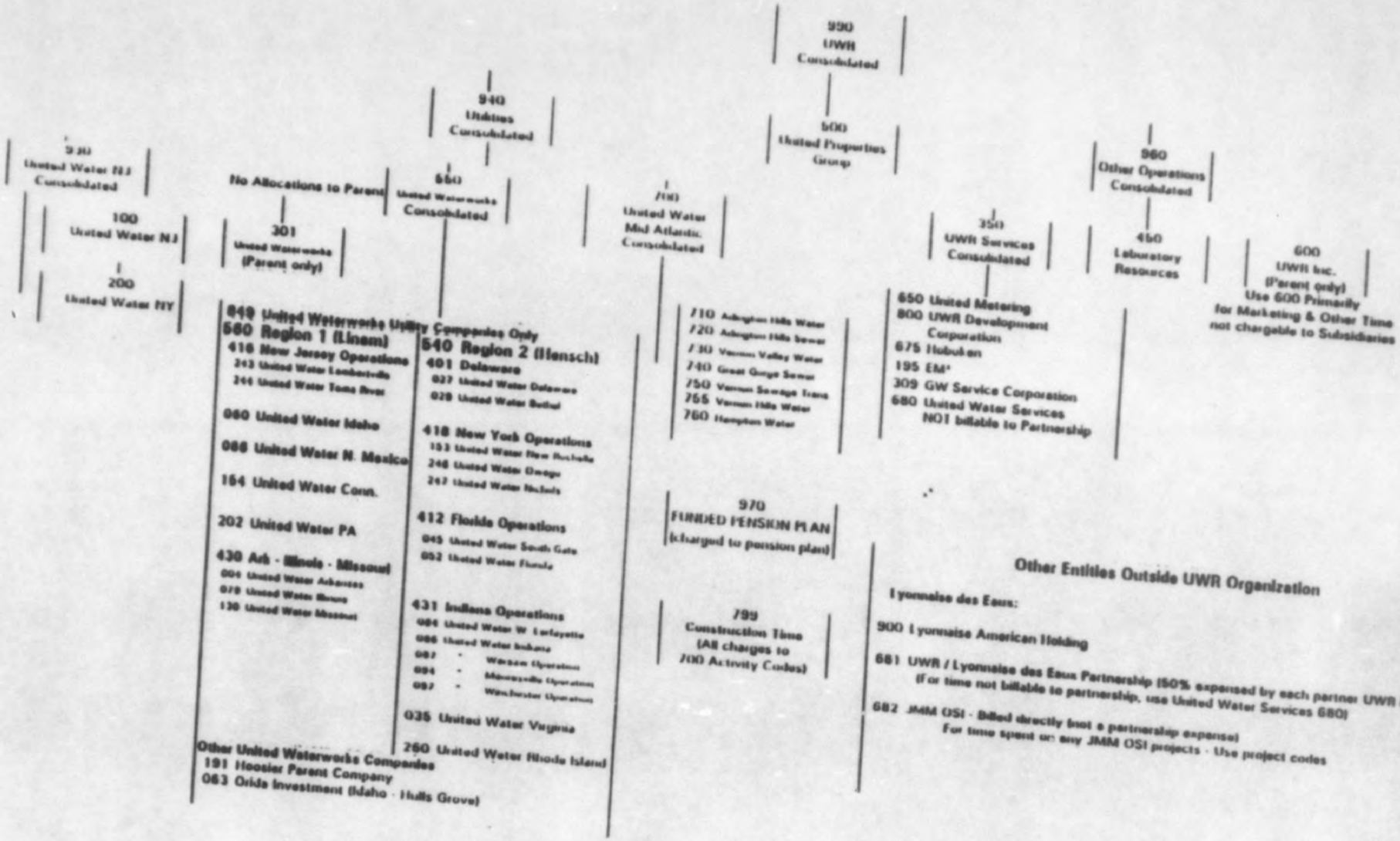
b. in the case of time charged to an allocation level company code, the activity code determines how the time is allocated to the companies below that level.

There are a number of codes in each Activity Code grouping. This allows specific identification of the nature of the work performed for a specific company. The Activity Code series numbers are listed on the following page.

EXHIBIT A

United Water Management & Services Inc.

Schematic of Company & Allocation Level Codes



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United Water M&S Company
1995 Hourly Rates
August 1995

29-Aug-95
6 PM

HOURLY RATES

1 Executive
2 Director
3 Manager
4 Staff

		Hourly Rates				# of Employees			
		Executive	Director	Manager	Staff	Executive	Director	Manager	Staff
010	Operations	$103.00	$87.00	$78.00	$71.00	4	2	3	2
020	Engineering	0.00	78.00	65.00	49.00	0	1	2	6
030	Rates	74.00	0.00	53.00	44.00	1	0	4	3
040	Administrative	147.00	118.00	89.00	80.00	6	1	4	2
042	Information Technology	82.00	76.00	64.00	57.00	1	2	2	4
045	Human Resources	0.00	73.00	53.00	47.00	0	1	4	4
050	Legal	120.00	109.00	0.00	94.00	3	2	0	1
060	Investor Relations	103.00	0.00	0.00	75.00	1	0	0	1
062	Corporate Communications	0.00	58.00	50.00	41.00	0	1	3	3
070	Acctg, Budgeting, Tax	92.00	58.00	46.00	39.00	1	4	4	23
080	Internal Audit	0.00	55.00	0.00	43.00	0	1	0	4
090	Treasury & Fin'l Analysis	83.00	71.00	61.00	46.00	1	1	3	1
									117

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SCHEDULE G-14
PAGE 1 of 4

United Water M&... Company
1995 Hourly Rates
August 1995

HOURLY RATES

1 Executive *3 Manager*
2 Director *4 Staff*

# of EMP	Cost Center	Level	AUGUST - DECEMBER 1995 Budget Salaries	Overheads	Total	Prior Unbilled Or Other	Total to Allocate	Number of Hours 872	OT %	Total	Calculated Rate	Adjmnt (if any)	Rate to Use	Extended Rates
010 Operations														
4		1	201,101	167,416	368,517	(8,696)	359,821	3,488	0.0%	3,488	$103.00		$103.00	359,264
2		2	88,169	83,708	171,877	(4,348)	167,529	1,744	10.0%	1,918	$87.00		87.00	166,901
3		3	86,188	125,562	211,749	(6,522)	205,227	2,616	0.0%	2,616	$78.00		78.00	204,048
2		4	45,365	83,708	129,072	(4,348)	124,724	1,744	0.0%	1,744	$71.00		71.00	123,824
11		Total	420,822	460,393	881,215	(23,914)	857,301	9,592	1.8%	9,766				854,037
				Proof	0									
020 Engineering														
0		1		0	0	0	0	0	0.0%	0	$0.00		$0.00	0
1		2	46,125	28,121	74,246	(2,174)	72,072	872	5.0%	916	$78.00		78.00	71,417
2		3	67,629	56,242	123,870	(4,348)	119,522	1,744	5.0%	1,831	$65.00		65.00	119,028
6		4	118,875	168,725	287,601	(13,043)	274,558	5,232	5.0%	5,494	$49.00		49.00	269,186
9		Total	232,629	253,088	485,717	(19,565)	466,152	7,848	5.0%	8,240				459,631
				Proof	0									
030 Rates														
1		1	44,583	22,636	67,219	(2,174)	65,045	872	0.0%	872	$74.00		$74.00	64,528
0		2	0	0	0	0	0	0	0.0%	0	$0.00		0.00	0
4		3	113,615	90,543	204,157	(8,696)	195,461	3,488	5.0%	3,662	$53.00		53.00	194,107
3		4	62,033	67,907	129,940	(6,522)	123,418	2,616	5.0%	2,747	$44.00		44.00	120,859
8		Total	220,231	181,086	401,316	(17,392)	383,924	6,976	4.4%	7,281				379,494
				Proof	0									
040 Administrative														
6		1	481,458	304,836	786,294	(13,043)	773,251	5,232	0.0%	5,232	$147.00		$147.00	769,104
1		2	54,583	50,806	105,389	(2,174)	103,215	872	0.0%	872	$118.00		118.00	102,896
4		3	118,582	203,224	321,806	(8,696)	313,110	3,488	0.0%	3,488	$89.00		89.00	310,432
2		4	43,438	101,612	145,049	(4,348)	140,701	1,744	0.0%	1,744	$80.00		80.00	139,520
13		Total	698,061	660,477	1,358,538	(28,261)	1,330,277	11,336	0.0%	11,336				1,321,952
				Proof	0									
042 Information Technology														
1		1	45,833	28,328	74,161	(2,174)	71,987	872	0.0%	872	$82.00		$82.00	71,504
2		2	80,578	56,655	137,234	(4,348)	132,886	1,744	0.0%	1,744	$76.00		76.00	132,544
2		3	60,407	56,655	117,063	(4,348)	112,715	1,744	0.0%	1,744	$64.00		64.00	111,616
4		4	94,356	113,311	207,667	(8,696)	198,971	3,488	0.0%	3,488	$57.00		57.00	198,816
9		Total	281,175	254,950	536,125	(19,566)	516,559	7,848	0.0%	7,848				514,480
				Proof	0									

United Water M... Company
1995 Hourly Rates
August 1995

HOURLY RATES

1 Executive *3 Manager*
2 Director *4 Staff*

# of EMP	Cost Center	Level	AUGUST - DECEMBER 1995 Budget Salaries	Overheads	Total	Prior Unbilled Or Other	Total to Allocate	Number of Hours 872	OT %	Total	Calculated Rate	Adjmnt (if any)	Rate to Use	Extended Rates
045 Human Resources														
0		1	0	0	0	0	0	0	0.0%	0	$0.00		$0.00	0
1		2	38,348	27,608	65,957	(2,174)	63,783	872	0.0%	872	$73.00		73.00	63,656
4		3	104,596	110,434	215,030	(8,696)	206,334	3,488	10.0%	3,837	$53.00		53.00	203,350
4		4	81,611	110,434	192,045	(8,696)	183,349	3,488	10.0%	3,837	$47.00		47.00	180,330
9		Total	224,556	248,476	473,032	(19,566)	453,466	7,848	8.9%	8,546				447,336
				Proof	0									
050 Legal														
3		1	158,432	164,487	322,919	(6,522)	316,397	2,616	0.0%	2,616	$120.00		$120.00	313,920
2		2	85,790	109,658	195,447	(4,348)	191,099	1,744	0.0%	1,744	$109.00		109.00	190,096
0		3	0	0	0	0	0	0	0.0%	0	$0.00		0.00	0
1		4	29,858	54,829	84,687	(2,174)	82,513	872	0.0%	872	$94.00		94.00	81,968
6		Total	274,080	328,974	603,054	(13,044)	590,010	5,232	0.0%	5,232				585,984
				Proof	0									
060 Investor Relations														
1		1	47,698	44,969	92,667	(2,174)	90,493	872	0.0%	872	$103.00		$103.00	89,816
0		2	0	0	0	0	0	0	0.0%	0	$0.00		0.00	0
0		3	0	0	0	0	0	0	0.0%	0	$0.00		0.00	0
1		4	23,002	44,969	67,971	(2,174)	65,797	872	0.0%	872	$75.00		75.00	65,400
2		Total	70,700	89,937	160,637	(4,348)	156,289	1,744	0.0%	1,744				155,216
				Proof	0									
062 Corporate Communications														
0		1	0	0	0	0	0	0	0.0%	0	$0.00		$0.00	0
1		2	33,333	24,627	57,960	(2,174)	55,786	872	10.0%	959	$58.00		58.00	55,634
3		3	76,708	73,880	150,588	(6,522)	144,066	2,616	10.0%	2,878	$50.00		50.00	143,880
3		4	52,917	73,880	126,797	(6,522)	120,275	2,616	10.0%	2,878	$41.00		41.00	117,982
7		Total	162,958	172,387	335,345	(15,218)	320,127	6,104	10.0%	6,714				317,495
				Proof	(0)									
070 Acctg. Budgeting. Tax														
1		1	61,667	21,198	82,865	(2,174)	80,691	872	0.0%	872	$92.00		$92.00	80,224
4		2	146,722	84,792	231,514	(8,696)	222,818	3,488	10.0%	3,837	$58.00		58.00	222,534
4		3	104,226	84,792	189,018	(8,696)	180,322	3,488	10.0%	3,837	$46.00		46.00	176,493
23		4	426,258	487,554	913,812	(50,000)	863,812	20,056	10.0%	22,062	$39.00		39.00	860,402
32		Total	738,872	678,337	1,417,209	(69,566)	1,347,643	27,904	9.7%	30,607				1,339,654
				Proof	0									

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28-Aug-95
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United Water Management Company
1995 Hourly Rates
August 1995

HOURLY RATES
1 Executive *3 Manager*
2 Director *4 Staff*

# of EMP	Cost Center	Level	AUGUST - DECEMBER 1995 Budget Salaries	Overheads	Total	Prior Unbilled Or Other	Total to Allocate	Number of Hours 872	OT %	Total	Calculated Rate	Adjmnt (if any)	Rate to Use	Extended Rates
080	**Internal Audit**													
0		1	0	0	0	0	0	0	0.0%	0	$0.00		$0.00	0
1		2	33,250	17,458	50,708	(2,174)	48,534	872	0.0%	872	$55.00		55.00	47,960
0		3	0	0	0	0	0	0	0.0%	0	$0.00		0.00	0
4		4	91,434	69,834	161,268	(8,696)	152,572	3,488	0.0%	3,488	$43.00		43.00	149,984
5		Total	124,684	87,292	211,976	(10,870)	201,106	4,360	0.0%	4,360				197,944
				Proof	0									
090	**Treasury & Fin'l Analysis**													
1		1	52,083	26,553	78,636	(2,174)	76,462	872	5.0%	916	83.00		$83.00	75,995
1		2	41,344	26,553	67,897	(2,174)	65,723	872	5.0%	916	71.00		71.00	65,008
3		3	94,676	79,659	174,236	(6,522)	167,714	2,616	5.0%	2,747	61.00		61.00	167,555
1		4	18,300	26,553	44,853	(2,174)	42,679	872	5.0%	916	46.00		46.00	42,118
6		Total	206,303	159,319	365,622	(13,044)	352,578	5,232	5.0%	5,494				350,675
				Proof	0									
117	**Grand Total**		$3,655,073	$3,574,715	$7,229,787	($254,354)	$6,975,433	102,024	5.0%	107,169				6,923,898
	Prior unbilled (overbilled)				(254,347)			Overtime hours		5,145				
	Total All Costs				$6,975,440			Proof		872 hours				

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SCHEDULE G-14
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GWC Debt Ratio 52.71%

United Water Resources M&S Inc.

M&S Allocation Factors - Company Data Used for Allocation

Revised 10-1-95 due to change in UWW Region Alignments

Schedules A

Consol Level 1 2 3 4 5	Co #	Company Name	# of Employees #	# of Employees %	# of Customers #	# of Customers %	O&M Cost ($000)	O&M Cost %	Net Util Plant Incl CWIP ($000)	Net Util Plant Incl CWIP %	Volume of Water (MGD)	Volume of Water %	Power & Chemicals ($000)	Power & Chemicals %	Total Revenues ($000)	Total Revenues %	Total Capitalization ($000)	Total Capitalization %	Long Term Debt ($000)	Long Term Debt %
					(1)		(2)		(3)											
4		418 New Jersey Oper.	50	3.78%	43,212	7.67%	4,377	3.02%	55,151	6.21%	10.8	3.41%	693	3.80%	12,946	6.10%	41,483	4.59%	21,866	4.89%
5		243 Lambertville Water	3	0.23%	1,467	0.26%	306	0.21%	1,765	0.17%	0.3	0.10%	35	0.20%	638	0.30%	1,045	0.12%	551	0.12%
5		244 Toms River Water	47	3.56%	41,745	7.41%	4,071	2.80%	53,386	5.14%	10.3	3.31%	658	3.70%	12,307	5.84%	40,438	4.48%	21,315	4.77%
4		080 Boise Water	91	7.02%	53,254	9.46%	8,513	4.48%	89,267	8.59%	37.7	12.11%	1,262	7.10%	18,083	8.11%	73,334	8.12%	38,654	8.65%
4		086 Rio Rancho Utilities	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0.0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
5		486 Rio Rancho Water	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0.0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
5		476 Rio Rancho Wastewater	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0.0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
4		430 Ark Illinois Missouri	83	6.38%	35,869	6.32%	6,060	4.18%	32,749	3.15%	18.3	5.88%	1,164	6.86%	10,498	5.26%	27,160	3.01%	14,316	3.30%
5		004 Pine Bluff	48	3.68%	19,632	3.45%	3,343	2.30%	17,709	1.70%	10.4	3.34%	678	3.82%	5,357	1.72%	12,479	1.38%	6,578	1.52%
5		079 Lincoln Water	12	0.91%	5,854	1.04%	975	0.67%	7,677	0.74%	2.7	0.87%	144	0.81%	2,374	0.76%	8,556	0.95%	4,510	1.01%
5		130 Capital City Water	25	1.85%	10,183	1.81%	1,742	1.20%	7,363	0.71%	5.2	1.67%	342	1.83%	2,767	0.89%	8,125	0.65%	3,228	0.72%
4		184 Gen. WW of Conn.	12	0.91%	4,451	0.79%	998	0.69%	9,487	0.91%	1.5	0.48%	203	1.16%	2,703	0.87%	7,082	0.78%	3,722	0.82%
4		202 Gen WW of Penn.	107	8.09%	44,152	7.84%	7,789	5.37%	84,684	8.22%	16.4	5.27%	1,544	8.89%	17,608	8.51%	50,755	5.62%	26,753	5.89%
		560 Region 1	345	26.10%	180,738	32.09%	25,737	17.73%	251,338	24.20%	84.5	27.15%	4,866	27.39%	62,718	20.09%	199,794	22.12%	105,311	23.57%
4		401 Delaware	85	6.52%	31,338	5.56%	6,805	4.69%	57,324	5.52%	24.4	7.84%	1,220	6.87%	13,957	4.47%	41,374	4.58%	21,808	4.88%
5		027 Wilmington Suburban	65	4.92%	30,681	5.45%	6,181	4.26%	55,803	5.37%	23.4	7.52%	1,220	6.87%	13,255	4.25%	40,869	4.53%	21,542	4.82%
5		029 Bethel Twp Water	0	0.00%	657	0.12%	624	0.43%	1,521	0.15%	1.0	0.32%	0	0.00%	702	0.23%	505	0.06%	266	0.06%
4		418 New York Operations	72	5.46%	31,748	5.64%	7,134	4.92%	37,406	3.60%	23.5	7.56%	819	4.61%	17,732	5.68%	38,487	4.26%	20,286	4.54%
5		153 New Rochelle Water	67	5.07%	30,079	5.34%	6,713	4.63%	35,472	3.41%	21.8	7.00%	728	4.10%	16,700	5.36%	35,917	3.98%	18,932	4.24%
5		246 Owego Water	5	0.38%	1,459	0.26%	365	0.25%	1,685	0.16%	1.6	0.51%	85	0.48%	937	0.30%	2,264	0.25%	1,193	0.27%
5		247 Nichols Water	0	0.00%	210	0.04%	56	0.04%	248	0.02%	0.1	0.03%	6	0.03%	95	0.03%	306	0.03%	161	0.04%
4		412 Florida Operations	101	7.84%	51,095	9.07%	10,855	7.48%	92,941	8.96%	31.8	10.22%	1,558	8.77%	21,365	6.84%	58,603	6.48%	30,890	6.91%
5		045 South Gate Water	4	0.30%	4,220	0.75%	1,590	1.10%	1,021	0.10%	1.0	0.32%	0	0.00%	1,783	0.57%	772	0.09%	407	0.09%
5		052 Jax Sub. Water only	43	3.25%	26,565	4.72%	3,181	2.19%	36,505	3.51%	15.4	4.85%	540	3.04%	6,473	2.07%	22,967	2.54%	12,106	2.71%
		Add'l Jax Wastewater Factors	54	4.08%	20,310	3.61%	6,084	4.19%	55,415	5.33%	15.4	4.85%	1,018	5.73%	13,108	4.20%	34,864	3.86%	18,377	4.11%
4		431 Indiana Operations	37	2.80%	14,667	2.60%	2,440	1.68%	15,817	1.52%	8	2.54%	347	1.95%	4,891	1.57%	12,816	1.42%	6,807	1.52%
5		084 West Lafayette Water	18	1.21%	8,440	1.34%	959	0.66%	7,481	0.72%	3.5	1.12%	127	0.71%	2,032	0.65%	7,081	0.78%	3,732	0.84%
5		088 Hoosier Consolidated (ex parent)	21	1.58%	8,227	1.46%	1,481	1.02%	8,136	0.78%	4.4	1.41%	220	1.24%	2,859	0.92%	6,838	0.88%	3,075	0.69%
5		087 HWC-Warsaw	12	0.91%	3,747	0.67%	816	0.56%	4,175	0.40%	2.7	0.87%	169	0.95%	1,617	0.52%	3,264	0.36%	1,720	0.38%
5		084 HWC-Mooresville	5	0.38%	2,524	0.45%	359	0.25%	2,536	0.24%	0.9	0.29%	27	0.15%	722	0.23%	1,896	0.18%	841	0.18%
5		087 HWC Winchester	4	0.30%	1,956	0.35%	306	0.21%	1,425	0.14%	0.8	0.26%	24	0.14%	520	0.17%	975	0.11%	514	0.12%
4		035 Virginia Suburban	8	0.61%	1,798	0.32%	436	0.30%	2,711	0.26%	0.2	0.06%	33	0.19%	785	0.25%	1,911	0.21%	1,007	0.23%
4		280 Wakefield Water (RI)	10	0.76%	6,626	1.18%	823	0.57%	6,767	0.65%	2.5	0.80%	150	0.84%	2,086	0.67%	4,718	0.52%	2,487	0.56%
3		540 Region 2	293	22.16%	137,270	24.37%	28,493	19.63%	212,765	20.48%	90.3	29.01%	4,127	23.23%	60,795	18.68%	158,009	17.49%	83,285	18.64%
		849 GWW Utilities Only	638	48.26%	318,008	56.45%	54,230	37.36%	464,103	44.68%	174.8	56.16%	8,993	50.62%	123,513	39.57%	357,803	39.62%	188,596	42.21%
4		191 Hoosier Parent	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0.0	0.00%	0	0.00%	0	0.00%	1,789	0.20%	943	0.21%
4		063 Onda Investment	0	0.00%	0	0.00%	10	0.01%	0	0.00%	0.0	0.00%	0	0.00%	0	0.00%	2,893	0.32%	1,525	0.34%
		Other GWW Companies	0	0.00%	0	0.00%	10	0.01%	0	0.00%	0.0	0.00%	0	0.00%	0	0.00%	4,682	0.52%	2,468	0.55%
2		550 General WW Consol	638	48.26%	318,008	56.45%	54,240	37.37%	464,103	44.68%	175	56.16%	8,993	50.62%	123,513	39.57%	362,485	40.12%	191,064	42.76%

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United Water Resources M&S Inc.

M&S Allocation Factors - Company Data Used for Allocation

Revised 10-1-95 due to change in UWW Region Alignments

GWC Debt Ratio 52.71%

Consol Level 1	2	3	4	5	Co #	Company Name	# of Employees #	%	# of Customers #	%	O&M Cost ($000)	%	Net Util Plant incl CWIP ($000)	%	Volume of Water (MGD)	%	Power & Chemicals ($000)	%	Total Revenues ($000)	%	Total Capitalization ($000)	%	Long Term Debt ($000)	%
									(1)		(2)		(3)				(No chem in non-utility cos)				(Excl Curr Mat of LTD & Pfd)		(GWW uses parent Debt ratio)	
		3			100	Hackensack Water	461	34.87%	175,620	31.18%	48,493	33.41%	381,485	36.72%	106.9	34.22%	8,149	34.81%	117,584	37.67%	339,183	37.55%	175,000	39.16%
		3			200	Spring Valley Water	94	7.11%	61,194	10.86%	16,349	11.26%	113,857	10.96%	28.6	9.15%	2,300	12.85%	38,054	12.19%	98,048	10.85%	47,772	10.69%
	2				930	*NW Consolidated*	555	41.98%	236,814	42.04%	64,842	44.68%	495,342	47.68%	135.5	43.37%	8,449	47.66%	155,638	49.82%	437,229	48.41%	222,772	49.85%
		3			710	Arlington Hills Water	1	0.08%	248	0.04%	81	0.06%	1,958	0.19%	0.1	0.03%	13	0.07%	156	0.05%	1,214	0.13%	0	0.00%
		3			720	Arlington Hills Sewer	2	0.15%	236	0.04%	100	0.07%	5,175	0.50%	0.2	0.06%	24	0.14%	240	0.08%	3,196	0.35%	0	0.00%
		3			730	Vernon Valley Water	1	0.08%	1,276	0.23%	189	0.13%	2,121	0.20%	0.2	0.06%	48	0.27%	375	0.12%	876	0.10%	0	0.00%
		3			740	Great Gorge Sewer	1	0.08%	1,267	0.22%	655	0.45%	1,191	0.11%	0.1	0.03%	1	0.01%	588	0.19%	Neg, use 0	0.00%	0	0.00%
		3			750	Vernon Sewage	1	0.08%	1	0.00%	346	0.24%	1,764	0.17%	0.2	0.06%	11	0.06%	645	0.21%	1,417	0.16%	0	0.00%
		3			755	Vernon Hills Water	0	0.00%	281	0.05%	14	0.01%	307	0.03%	0.1	0.03%	1	0.01%	29	0.01%	661	0.07%	0	0.00%
		3			760	Hampton Water	0	0.00%	382	0.06%	50	0.03%	760	0.07%	0.1	0.03%	8	0.05%	111	0.04%	494	0.05%	0	0.00%
	2				700	*Mid-Atlantic Consol*	6	0.40%	3,669	0.65%	1,415	0.97%	13,276	1.28%	1.0	0.32%	106	0.60%	2,144	0.69%	7,858	0.87%	0	0.00%
					940	*Total Utilities*	1,199	80.70%	558,491	98.15%	120,497	82.02%	972,721	93.64%	311.3	100.00%	17,648	99.70%	281,295	90.12%	807,572	89.41%	413,836	92.61%
1					500	United Properties Group	10	0.70%	20	0.00%	7,900	5.44%	61,983	5.97%	n/a	0.00%	26	0.15%	11,854	3.80%	70,394	7.79%	27,280	6.10%
		3			650	Metering Services Inc.	6	0.45%	10	0.00%	7,905	5.45%	68	0.01%	n/a	0.00%	23	0.13%	8,536	2.73%	2,769	0.31%	0	0.00%
		3			800	UWR Development	0	0.00%	1	0.00%	56	0.04%	0	0.00%	n/a	0.00%	0	0.00%	0	0.00%	5,345	0.59%	0	0.00%
		3			675	Hoboken	0	0.00%	4,324	0.77%	1,209	0.83%	0	0.00%	n/a	0.00%	0	0.00%	1,583	0.51%	4,606	0.51%	4,675	1.05%
		3			195	EM2	0	0.00%	5	0.00%	16	0.01%	0	0.00%	n/a	0.00%	0	0.00%	34	0.01%	13	0.00%	0	0.00%
		3			670	Pine Bluff Services	0	0.00%	n/a	0.00%	17	0.01%	0	0.00%	n/a	0.00%	1	0.01%	470	0.15%	0	0.00%	0	0.00%
		3			309	GW Service Corporation	0	0.00%	3	0.00%	17	0.01%	0	0.00%	n/a	0.00%	0	0.00%	135	0.04%	451	0.05%	0	0.00%
		3			680	United Water Services Inc	0	0.00%	1	0.00%	113	0.08%	0	0.00%	n/a	0.00%	0	0.00%	0	0.00%	5,128	0.57%	1,064	0.24%
	2				350	United Water Services	6	0.45%	4,344	0.77%	9,333	6.43%	68	0.01%	0.0	0.00%	24	0.14%	10,758	3.45%	18,314	2.03%	5,738	1.28%
	2				450	Laboratory Resources	107	8.00%	450	0.08%	7,406	5.10%	4,013	0.39%	n/a	0.00%	167	0.94%	8,229	2.64%	6,899	0.76%	0	0.00%
1					960	*Other Operations*	113	8.30%	4,794	0.85%	16,739	15.98%	4,081	6.36%	0.0	0.00%	191	1.22%	18,987	6.08%	25,213	10.52%	5,739	7.39%
					990	*Total United Water Resources*	1,322	100.00%	563,305	100.00%	145,136	100.00%	1,039,795	100.00%	311.3	100.00%	17,765	100.00%	312,136	100.00%	903,179	100.00%	446,855	100.00%

(1) Measured in clients, contracts, & tenants for non-regulated
(2) Excludes regulatory expense and M&S fees
(3) Excludes UPAA; UPG excludes property under development
(4) General Waterworks included for 12 months (so revenues will not tie to P&L)
(5) Hoosier capital excludes interco loan receivable from GWW
(6) GWC Pine Bluff capital set at zero because interco receivable exceeds capital
(7) Employees for Mid-Atlantic allocated back to individual operations

Memo Hoboken deferred charges 5,369 Not included in utility plant
United / LdE Partnership 7,428 JMM NOT included in utility plant

SCHEDULE G-15
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Revised 10-1-95 due to change in UWW Region Alignments

United Water Resources M&S Inc.

M&S Allocation Codes

Consol Level 1	2	3	4	5	Co #	Company Name	100 Admin & General Time	200 Operations Time	300 Customer Service Time	400 Human Resources Time	500 Acct, Plan & Data Proc. Time	600 Treasury & Investor Re Time
						Note - Rounding Plugged to Hackensack	0.02%	-0.01%	-0.02%	-0.02%	0.00%	0.00%
			4		416	New Jersey Oper.	4.82%	4.27%	7.67%	3.79%	4.60%	4.60%
				5	243	UW Lambertville	0.23%	0.15%	0.26%	0.23%	0.12%	0.12%
				5	244	UW Toms River	4.59%	4.12%	7.41%	3.56%	4.48%	4.48%
			4		060	UW Idaho	6.99%	9.70%	9.45%	7.03%	8.12%	8.12%
			4		066	UW New Mexico	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
				5	466	Rio Rancho Water	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
				5	476	Rio Rancho Wastewater	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			4		430	Ark-Illinois-Missouri	5.59%	4.92%	6.34%	6.28%	3.01%	3.01%
				5	004	UW Arkansas	3.09%	2.78%	3.49%	3.48%	1.38%	1.38%
				5	079	UW Illinois	0.87%	0.80%	1.04%	0.91%	0.95%	0.95%
				5	130	UW Missouri	1.63%	1.34%	1.81%	1.89%	0.68%	0.68%
			4		154	UW Conn.	0.80%	0.79%	0.79%	0.91%	0.78%	0.78%
			4		202	UW Penn.	7.10%	6.34%	7.84%	8.09%	5.62%	5.62%
		3			*560*	*Region 1*	*25.30%*	*26.02%*	*32.09%*	*26.10%*	*22.13%*	*22.13%*
			4		401	Delaware Operations	5.05%	6.72%	5.57%	4.92%	4.59%	4.59%
				5	027	UW Delaware	4.87%	6.53%	5.45%	4.92%	4.53%	4.53%
				5	029	UW Bethel	0.18%	0.19%	0.12%	0.00%	0.06%	0.06%
			4		418	New York Operations	5.34%	5.39%	5.64%	5.45%	4.26%	4.26%
				5	153	UW New Rochelle	5.01%	4.99%	5.34%	5.07%	3.98%	3.98%
				5	246	UW Owego	0.30%	0.37%	0.26%	0.38%	0.25%	0.25%
				5	247	UW Nichols	0.03%	0.03%	0.04%	0.00%	0.03%	0.03%
			4		412	Florida Operations	8.07%	9.42%	9.08%	7.63%	6.49%	6.49%
				5	045	UW South Gate	0.72%	0.17%	0.75%	0.30%	0.09%	0.09%
				5	052	UW Florida	3.39%	3.99%	4.72%	3.25%	2.54%	2.54%
						Add'l Fla Wastewater Factor	3.96%	5.26%	3.61%	4.08%	3.86%	3.86%
			4		431	Indiana Operations	2.36%	2.00%	2.61%	2.80%	1.43%	1.43%
				5	084	UW West Lafayette	1.00%	0.88%	1.14%	1.21%	0.78%	0.78%
				5	086	UW Indiana	1.36%	1.12%	1.47%	1.59%	0.65%	0.65%
					087	Warsaw	0.71%	0.70%	0.67%	0.91%	0.36%	0.36%
					094	Mooresville	0.36%	0.24%	0.45%	0.38%	0.18%	0.18%
					097	Winchester	0.29%	0.18%	0.35%	0.30%	0.11%	0.11%
			4		035	UW Virginia	0.41%	0.17%	0.32%	0.61%	0.21%	0.21%
			4		260	UW Rhode Island	0.83%	0.75%	1.18%	0.76%	0.52%	0.52%
		3			*540*	*Region 2*	*22.06%*	*24.45%*	*24.40%*	*22.17%*	*17.50%*	*17.50%*
					849	*UWW Utilities Only*	*47.36%*	*50.47%*	*56.49%*	*48.27%*	*39.63%*	*39.63%*
			4		191	Hoosier Parent	0.00%	0.00%	0.00%	0.00%	0.20%	0.20%
			4		063	Orida Investment	0.00%	0.00%	0.00%	0.00%	0.32%	0.32%
		3				Other UWW Companies	0.00%	0.00%	0.00%	0.00%	0.52%	0.52%
	2				*550*	*UWW Consol.*	*47.36%*	*50.47%*	*56.49%*	*48.27%*	*40.15%*	*40.15%*

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Schedules B 08-Nov-95

Revised 10-1-95 due to change in UWW Region Alignments

United Water Resources M&S Inc.

M&S Allocation Codes

Consol Level 1	2	3	4	5	Co #	Company Name	100 Admin & General Time	200 Operations Time	300 Customer Service Time	400 Human Resources Time	500 Acct, Plan & Data Proc. Time	600 Treasury & Investor Re Time
						Note - Rounding Plugged to Hackensack	0.02%	-0.01%	-0.02%	-0.02%	0.00%	0.00%
			4		416	New Jersey Oper.	4.82%	4.27%	7.67%	3.79%	4.60%	4.60%
				5	243	UW Lambertville	0.23%	0.15%	0.26%	0.23%	0.12%	0.12%
				5	244	UW Toms River	4.59%	4.12%	7.41%	3.56%	4.48%	4.48%
			4		060	UW Idaho	6.99%	9.70%	9.45%	7.03%	8.12%	8.12%
			4		066	UW New Mexico	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
				5	466	Rio Rancho Water	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
				5	476	Rio Rancho Wastewater	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			4		430	Ark-Illinois-Missouri	5.59%	4.92%	6.34%	6.28%	3.01%	3.01%
				5	004	UW Arkansas	3.09%	2.78%	3.49%	3.48%	1.38%	1.38%
				5	079	UW Illinois	0.87%	0.80%	1.04%	0.91%	0.95%	0.95%
				5	130	UW Missouri	1.63%	1.34%	1.81%	1.89%	0.68%	0.68%
			4		154	UW Conn.	0.80%	0.79%	0.79%	0.91%	0.78%	0.78%
			4		202	UW Penn.	7.10%	6.34%	7.84%	8.09%	5.62%	5.62%
		3			*560*	*Region 1*	*25.30%*	*26.02%*	*32.09%*	*26.10%*	*22.13%*	*22.13%*
			4		401	Delaware Operations	5.05%	6.72%	5.57%	4.92%	4.59%	4.59%
				5	027	UW Delaware	4.87%	6.53%	5.45%	4.92%	4.53%	4.53%
				5	029	UW Bethel	0.18%	0.19%	0.12%	0.00%	0.06%	0.06%
			4		418	New York Operations	5.34%	5.39%	5.64%	5.45%	4.26%	4.26%
				5	153	UW New Rochelle	5.01%	4.99%	5.34%	5.07%	3.98%	3.98%
				5	246	UW Owego	0.30%	0.37%	0.26%	0.38%	0.25%	0.25%
				5	247	UW Nichols	0.03%	0.03%	0.04%	0.00%	0.03%	0.03%
			4		412	Florida Operations	8.07%	9.42%	9.08%	7.63%	6.49%	6.49%
				5	045	UW South Gate	0.72%	0.17%	0.75%	0.30%	0.09%	0.09%
				5	052	UW Florida	3.39%	3.99%	4.72%	3.25%	2.54%	2.54%
						Add'l Fla Wastewater Factor	3.96%	5.26%	3.61%	4.08%	3.86%	3.86%
			4		431	Indiana Operations	2.36%	2.00%	2.61%	2.80%	1.43%	1.43%
				5	084	UW West Lafayette	1.00%	0.88%	1.14%	1.21%	0.78%	0.78%
				5	086	UW Indiana	1.36%	1.12%	1.47%	1.59%	0.65%	0.65%
					087	Warsaw	0.71%	0.70%	0.67%	0.91%	0.36%	0.36%
					094	Mooresville	0.36%	0.24%	0.45%	0.38%	0.18%	0.18%
					097	Winchester	0.29%	0.18%	0.35%	0.30%	0.11%	0.11%
			4		035	UW Virginia	0.41%	0.17%	0.32%	0.61%	0.21%	0.21%
			4		260	UW Rhode Island	0.83%	0.75%	1.18%	0.76%	0.52%	0.52%
		3			*540*	*Region 2*	*22.06%*	*24.45%*	*24.40%*	*22.17%*	*17.50%*	*17.50%*
					849	*UWW Utilities Only*	*47.36%*	*50.47%*	*56.49%*	*48.27%*	*39.63%*	*39.63%*
			4		191	Hoosier Parent	0.00%	0.00%	0.00%	0.00%	0.20%	0.20%
			4		063	Orida Investment	0.00%	0.00%	0.00%	0.00%	0.32%	0.32%
		3				Other UWW Companies	0.00%	0.00%	0.00%	0.00%	0.52%	0.52%
	2				*550*	*UWW Consol.*	*47.36%*	*50.47%*	*56.49%*	*48.27%*	*40.15%*	*40.15%*

Revised 10-1-95 due to change in UWW Region Alignments

Schedules B 08-Nov-95

United Water Resources M&S Inc.
M&S Allocation Codes

Consol Level 1 2 3 4 5	Co #	Company Name	100 Admin & General Time	200 Operations Time	300 Customer Service Time	400 Human Resources Time	500 Acct, Plan & Data Proc. Time	600 Treasury & Investor Rel Time
		Note - Rounding Plugged to Hackensack	0.02%	-0.01%	-0.02%	-0.02%	0.00%	0.00%
3	100	UW New Jersey	33.17%	35.33%	31.16%	34.85%	37.55%	37.55%
3	200	UW New York	9.75%	10.65%	10.86%	7.11%	10.86%	10.86%
2	930	*UW New Jersey Cons.*	***42.92%***	***45.98%***	***42.02%***	***41.96%***	***48.41%***	***48.41%***
3	710	Arlington Hills Water	0.05%	0.10%	0.04%	0.08%	0.13%	0.13%
3	720	Arlington Hills Sewer	0.09%	0.25%	0.04%	0.15%	0.35%	0.35%
3	730	Vernon Valley Water	0.14%	0.16%	0.23%	0.08%	0.10%	0.10%
3	740	Great Gorge Sewer	0.25%	0.06%	0.22%	0.08%	0.00%	0.00%
3	750	Vernon Sewage	0.10%	0.11%	0.00%	0.08%	0.16%	0.16%
3	755	Vernon Hills Water	0.02%	0.03%	0.05%	0.00%	0.07%	0.07%
3	760	Hampton Water	0.03%	0.05%	0.06%	0.00%	0.05%	0.05%
2	700	*UW Mid-Atlantic Consol.*	***0.68%***	***0.76%***	***0.64%***	***0.47%***	***0.85%***	***0.86%***
	940	*Total Utilities*	***90.96%***	***97.21%***	***99.15%***	***90.70%***	***89.42%***	***89.42%***
1	500	United Properties Group	2.07%	2.42%	0.00%	0.76%	7.79%	7.79%
3	650	United Metering	1.97%	0.03%	0.00%	0.45%	0.31%	0.31%
3	800	UWR Development	0.01%	0.00%	0.00%	0.00%	0.59%	0.59%
3	675	Hoboken	0.53%	0.00%	0.77%	0.00%	0.51%	0.51%
3	195	EM2	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	670	Pine Bluff Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	309	UW Billing (GW Service)	0.00%	0.00%	0.00%	0.00%	0.05%	0.05%
2	680	United Water Services Inc	0.03%	0.00%	0.00%	0.00%	0.57%	0.57%
2	350	United Water Services	2.54%	0.03%	0.77%	0.45%	2.03%	2.03%
	450	Laboratory Resources	4.43%	0.34%	0.08%	8.09%	0.76%	0.76%
1	960	*Other Operations*	***6.97%***	***0.37%***	***0.85%***	***8.54%***	***2.79%***	***2.79%***
	990	*Total United Water Resource*	***100.00%***	***100.00%***	***100.00%***	***100.00%***	***100.00%***	***100.00%***

(1) Measured in clients, contracts, & tenants for non-regulated
(2) Excludes regulatory expense and M&S fees
(3) UPG excludes property under development

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Schedules C

United Water M&S Inc.
Allocation Factors for System Input
Revised 10-1-95 due to change in UWW Region Alignments

Explanation	Allocation FROM 1-3	Allocation TO 4-6	Co # 7-9		100 10-14	200 15-19	300 20-24	400 25-29	500 30-34	600 35-39	COMPANY NAME
UWR to Subs & Utility Cos	990	940	000	A	0.9096	0.9721	0.9915	0.9070	0.8942	0.8942	Utility Operations
	990	500	000	C	0.0207	0.0242	0.0000	0.0076	0.0779	0.0779	United Properties
	990	960	000	A	0.0697	0.0037	0.0085	0.0854	0.0279	0.0279	Other Operations
					1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
Plug for rounding					(0.0001)						
Utility to HWC, M-A & GWW	940	930	000	A	0.4718	0.4730	0.4238	0.4626	0.5414	0.5414	United Water NJ Consol
	940	550	000	A	0.5207	0.5192	0.5697	0.5322	0.4490	0.4490	United Waterworks
	940	700	000	A	0.0075	0.0078	0.0065	0.0052	0.0096	0.0096	United Water Mid-Atlantic
					1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
HWC Consol to HWC & SV	930	100	000	C	0.7728	0.7684	0.7416	0.8306	0.7757	0.7757	United Water New Jersey
	930	200	000	C	0.2272	0.2316	0.2584	0.1694	0.2243	0.2243	United Water New York
					1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
GWW To Util & Other	550	849	000	A	1.0000	1.0000	1.0000	1.0000	0.9870	0.9870	United Waterworks Utilities
	550	191	000	C	0.0000	0.0000	0.0000	0.0000	0.0050	0.0050	Hoosier Parent
	550	063	000	C	0.0000	0.0000	0.0000	0.0000	0.0080	0.0080	Orida Investment
					1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
GWW Util Regions	849	560	000	A	0.5342	0.5156	0.5681	0.5407	0.5584	0.5584	United Waterworks Region 1
	849	540	000	A	0.4658	0.4844	0.4319	0.4593	0.4416	0.4416	United Waterworks Region 2
					1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
Plug for rounding					0.0001	(0.0001)					
Region 1 to Next	560	416	000	A	0.1906	0.1640	0.2390	0.1452	0.2079	0.2079	UWW New Jersey
	560	060	000	C	0.2763	0.3728	0.2945	0.2693	0.3669	0.3669	UW Idaho
	560	066	000	A	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	UW New Mexico
	560	430	000	A	0.2209	0.1891	0.1976	0.2406	0.1360	0.1360	Ark - Ill - Mo
	560	154	000	C	0.0316	0.0304	0.0246	0.0349	0.0352	0.0352	UW Conn
	560	202	000	C	0.2806	0.2437	0.2443	0.3100	0.2540	0.2540	UW PA
					1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
NJ to Cos	416	243	000	C	0.0477	0.0351	0.0339	0.0607	0.0261	0.0261	UW Lambertville
	416	244	000	C	0.9523	0.9649	0.9661	0.9393	0.9739	0.9739	UW Toms River
					1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
Rio Rancho to Water & WW	066	466	000	C	ERR	ERR	ERR	ERR	ERR	ERR	Rio Rancho Water
	066	476	000	C	ERR	ERR	ERR	ERR	ERR	ERR	Rio Rancho Wastewater
					ERR	ERR	ERR	ERR	ERR	ERR	
Plug for rounding											
Ark-Ill-Mo to Cos	430	004	000	C	0.5528	0.5650	0.5505	0.5541	0.4585	0.4585	UW Arkansas
	430	079	000	C	0.1556	0.1626	0.1640	0.1449	0.3156	0.3156	UW Illinois
	430	130	000	C	0.2916	0.2724	0.2855	0.3010	0.2259	0.2259	UW Missoun
					1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
Plug for rounding											
Region 2 Level	540	401	000	A	0.2289	0.2748	0.2283	0.2219	0.2623	0.2623	Delaware Companies
	540	418	000	A	0.2421	0.2204	0.2311	0.2458	0.2434	0.2434	New York Companies
	540	412	000	A	0.3658	0.3853	0.3721	0.3442	0.3709	0.3709	Florida Companies
	540	431	000	A	0.1070	0.0818	0.1070	0.1263	0.0817	0.0817	Indiana Companies
	540	035	000	C	0.0186	0.0070	0.0131	0.0275	0.0120	0.0120	UW Virginia
	540	260	000	C	0.0376	0.0307	0.0484	0.0343	0.0297	0.0297	UW Rhode Island
					1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	

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United Water M&S Inc.
Allocation Factors for System Input
Revised 10-1-95 due to change in UWW Region Alignments

Explanation	Allocation FROM 1-3	Allocation TO 4-6	Co # 7-9		100 10-14	200 15-19	300 20-24	400 25-29	500 30-34	600 35-39	COMPANY NAME
Delaware to Ilm & Bethe	401	027	000	C	0.9644	0.9717	0.9785	1.0000	0.9869	0.9869	UW Delaware
	401	029	000	C	0.0356	0.0283	0.0215	0.0000	0.0131	0.0131	UW Bethel
					1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
New York to Local Cos	418	153	000	C	0.9382	0.9258	0.9468	0.9303	0.9343	0.9343	UW New Rochelle
	418	246	000	C	0.0562	0.0686	0.0461	0.0697	0.0587	0.0587	UW Owego
	418	247	000	C	0.0056	0.0056	0.0071	0.0000	0.0070	0.0070	UW Nichols
					1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
Florida to Jax & SG	412	045	000	C	0.0892	0.0180	0.0826	0.0393	0.0139	0.0139	UW South Gate
	412	052	000	C	0.9108	0.9820	0.9174	0.9607	0.9861	0.9861	UW Florida
					1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
Indiana to WL & Hoosie	431	084	000	C	0.4237	0.4400	0.4368	0.4321	0.5455	0.5455	UW W. Lafayette
	431	086	000	A	0.5763	0.5600	0.5632	0.5679	0.4545	0.4545	UW Indiana Consol.
					1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
Hoosier to Cos	086	087	000	C	0.5221	0.6250	0.4558	0.5723	0.0001	0.0001	
	086	094	000	C	0.2647	0.2143	0.3061	0.2390	0.5539	0.5539	Warsaw
	086	097	000	C	0.2132	0.1607	0.2381	0.1887	0.2769	0.2769	Mooresville
					1.0000	1.0000	1.0000	1.0000	0.1692	0.1692	Winchester
									1.0000	1.0000	
	Plug for rounding					0.0001	(0.0001)	0.0001			
Mid-Atl to Subs	700	710	000	C	0.0735	0.1317	0.0624	0.1703	0.1512	0.1512	Arlington Hills Water
	700	720	000	C	0.1324	0.3289	0.0625	0.3191	0.4070	0.4070	Arlington Hills Sewer
	700	730	000	C	0.2059	0.2105	0.3594	0.1702	0.1163	0.1163	Vernon Valley Water
	700	740	000	C	0.3676	0.0789	0.3438	0.1702	0.0000	0.0000	Great Gorge Sewer
	700	750	000	C	0.1471	0.1447	0.0000	0.1702	0.1860	0.1860	Vernon Sewage
	700	755	000	C	0.0294	0.0395	0.0781	0.0000	0.0814	0.0814	Vernon Hills Water
	700	760	000	C	0.0441	0.0658	0.0938	0.0000	0.0581	0.0581	Hampton Water
					1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
ther Opns to ab & UW Ser	960	350	000	A	0.3644	0.0811	0.9059	0.0527	0.7276	0.7276	Other Water Services
	960	450	000	C	0.6356	0.9189	0.0941	0.9473	0.2724	0.2724	Lab Resources
					1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
	Plug for rounding								0.0001	0.0001	
Other Services To Subs	350	650	000	C	0.7756	1.0000	0.0000	1.0000	0.1528	0.1528	United Metering
	350	800	000	C	0.0039	0.0000	0.0000	0.0000	0.2906	0.2906	UWR Development
	350	675	000	C	0.2087	0.0000	1.0000	0.0000	0.2512	0.2512	Hoboken
	350	195	000	C	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	EM2
	350	670	000	C	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	Pine Bluff Services
	350	309	000	C	0.0000	0.0000	0.0000	0.0000	0.0246	0.0246	UW Billing (GW Service)
	350	680	000	C	0.0118	0.0000	0.0000	0.0000	0.2808	0.2808	United Water Services Inc
					1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	

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Schedules C

United Water M&S Inc.
Allocation Factors for System Input
Revised 10-1-95 due to change in UWW Region Alignments

Explanation	Allocation FROM 1-3	Allocation TO 4-6	Co # 7-9	100 10-14	200 15-19	300 20-24	400 25-29	500 30-34	600 35-39	COMPANY NAME
Direct Company Numbers (all 100% Allocation)										
	500		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	United Properties
	100		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	United Water New Jersey
	200		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	United Water New York
	191		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	Hoosier Parent
	063		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	Orida Investment
	060		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	UW Idaho
	243		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	UW Lambertville
	244		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	UW Toms River
	466		C	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	Rio Rancho Water
	476		C	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	Rio Rancho Wastewater
	084		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	UW - West Lafayette
	087		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	Warsaw
	094		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	Mooresville
	097		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	Winchester
	004		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	UW Arkansas
	079		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	UW Illinois
	130		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	UW Missouri
	154		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	UW Connecticut
	202		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	UW Pennsylvania
	035		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	UW Virginia
	260		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	UW Rhode Island
	027		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	UW Delaware
	029		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	UW Bethel
	153		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	UW New Rochelle
	246		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	UW Owego
	247		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	UW Nichols
	045		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	UW South Gate
	052		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	UW Florida
	710		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	Arlington Hills Water
	720		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	Arlington Hills Sewer
	730		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	Vernon Valley Water
	740		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	Great Gorge Sewer
	750		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	Vernon Sewage
	755		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	Vernon Hills Water
	760		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	Hampton Water
	450		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	Lab Resources
	650		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	United Metering
	800		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	UWR Development
	675		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	Hoboken
	195		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	EM2
	670		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	Pine Bluff Services
	309		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	UW Billing (GW Service)
	680		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	United Water Services Inc
	681		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	UWR / LdE Partnership
	682		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	JMM-OSI
	684		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	Aguas de Puerto Rico
	900		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	Lyonnaise American Holding
	943		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	CIS Project
	944		C	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	IFMS Project

SCHEDULE G-16

UW Florida Inc.
Docket No. 960451-WS

Schedule G-16
Preparer: F. McGuire

Explanation: Illustration of the UWM&S billing procedures.

Date	Source	Amount
December 95	Management & Svc Invoice	$86,580
Included in Dec. Invoice:		
Employee M. Ford	Time Sheet	$4,992

Following this illustration of the M&S billing procedures are copies of the November '95 timesheets for M. Ford, an employee of the UWM&S Company, the summary of the timesheets, the UWM&S Allocated Charge Audit Report, and the December '95 UWM&S invoice sent to UW Florida for services provided during November '95.

M. Ford's time sheets for November '95 reported 175 hours charged to property 540 which represents benefits provided to Region 2 Companies (see Page ___ of Exhibit ___). Since his services benefitted all of the Companies in Region 2 owing to his assigning property 540, the charges are allocated among those companies. Referring to Schedule G-14, Page 6, you will see a complete listing of the property codes used in the M&S billing system. These hours and the respective activity code then appears on the UWM&S Allocated Charge Audit Report along with other employees of UWM&S Company which have provided services to United Water Florida during November '95. You will note that the total of the management and service charges equal $86,579.83. These charges are then summarized by type of service on the monthly management and service invoice (Schedule G-__, Page __), and as you will note, the summarized charges equal $86,579.83.

Referring back to the UWM&S Allocated Charge Report, you will note that M. Ford is assigned an allocated rate of .36574449. This allocated rate stems from the contractual arrangement between UW Florida and UWM&S Company. When financial services are allocated, they are based on the capitalization of the subsidiaries. For example, on Schedule G-___, page 1, you will note that UW Florida's percentage of total capitalization is 6.40%. This percentage divided by the total percentage of capitalization related to 540, Region 2 companies of .1750 equals .3709 (rounded) allocated to properties in Florida (412). Finally, as shown on Page 6, of Schedule G-___, UW Florida is allocated .9861 of the financial services allocated from the UWM&S Company. The calculation (.3709 x .9861) results in the allocate rate of .36574449 shown as the allocated rate on the Allocated Charge Audit Report for M. Ford.

Of course, when the employee of the M&S Company provides service benefitting a single subsidiary, the subsidiary receives a direct charge for this service.

10; V. 10224

CC: DONNA COLE
DATE: 12-8

UNITED WATER M&S INC.

SEMI--MONTHLY TIMESHEET

KEYPUNCH

CO #	S T	PAY GROUP	BATCH	AC	EMPLOYEE NUMBER	C C	B P	DEPARTMENT NUMBER	EARNINGS
10					10-020			0001	

PERIOD ENDING	COST CENTER NAME	EMPLOYEE NAME
11/30/95	OPERATIONS	MICHAEL FORD

Indicate Semi - Monthly Period with an X: [ ]

Description	X	1st Half	2nd Half	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	EARN #	TOTAL HOURS
MAINTENANCE OF BOOKS				1											8				001	9
ACCTG POLICIES & PROC.								1											001	1
PLANNING & ANALYSIS				7	8			7									4	5	001	34
VACATION										8									875	8
SEMINARS & CONFERENCES									8							8	4		001 571	8 20
HOLIDAY											8	8							880	16
																			571	12

L I D	COMPANY (or cleardent) CODE (Required)	ACTIVITY CODE (Required)	PROJECT CODE (Optional)		ACCRUE REPORTING DATE (MO, DAY, YR)	ACCRUE REPORTING ABS CODE	
M	540	581		44			
M	540	525					
M	540	558					
M							
M	540	592					
M	540	593			112195	920	2
M	540	590					
M							
M	540	593			112895	920	2
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Name of Employee submitting this timesheet: Michael Ford

TOTAL HOURS 88

Enter time as WHOLE hours without fractions or decimals.

APPROVED BY: William L. Dennis

315

JUL-10-96 WED 13:15 United Water M & S FAX NO. 2017675738 P. 03/06

DATE: 11-2

UNITED WATER M&S INC.

SEMI-MONTHLY TIMESHEET

KEYPUNCH

20	BT	PAY GROUP	BATCH	AC	EMPLOYEE NUMBER	CK	BP	DEPARTMENT NUMBER	EARNINGS
19					10-020			6001	

PERIOD ENDING	COST CENTER NAME	EMPLOYEE NAME
11/15/95	OPERATIONS	MICHAEL FORD

PAYROLL REFERENCE — SEE KEYPUNCH INSTRUCTIONS

Description	Indicate Hours - Monthly Period with a X	1st Half	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	EARN #	TOTAL HOURS	S L I D	COMPANY (or allocation) CODE (Required)	ACTIVITY CODE (Required)	PROJECT CODE (Optional)	ABSENCE REPORTING: DATE (MO. DAY, YR)	ABSENCE REPORTING: ABS CODE	S O T
		2nd Half	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31								
MAINTENANCE OF BOOKS			1		1														001	2	M	540	501				
ACCTG POLICIES & PROC.					1														001	1	M	540	525				
PLANNING & ANALYSIS		7	7	6						8	4				8	8	8		001	56	M	540	550				
INTERNAL MGT. MEETING			1																001	1	M	260	550				
VACATION							8				4	8							875	20	M	540	592				
HOLIDAY									8										800	8	M	540	590				
																					M						
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TOTAL HOURS 88

Enter time in WHOLE hours without fractions or decimals

Employee and Supervisor Signature

APPROVED BY

DEC 1995

316

JUL-10-96 WED 13:15 United Water M & S FAX NO. 2017875738 P. 04/06

UNITED WATER MANAGEMENT AND SERVICES COMPANY
TIME DEVOTED TO UW AND SUBSIDIARIES

UWMS120

EMPLOYEE	PROPERTY	ACTIVITY	DATE	HOURS	AMOUNT	PROJECT
100020 MIKE FORD	260 WAKEFIELD WATER COMPANY	550 PLANNING & ANALYSIS	111595	1.00	$78.00	
		* ACTIVITY TOTAL *		1.00	$78.00	
		* PROPERTY TOTAL *		1.00	$78.00	
100020 MIKE FORD	540 REGION II	501 MAINTENANCE OF BOOKS AND RECOR	111595	2.00	$156.00	
100020 MIKE FORD	540 REGION II	501 MAINTENANCE OF BOOKS AND RECOR	113095	9.00	$702.00	
		* ACTIVITY TOTAL *		11.00	$858.00	
100020 MIKE FORD	540 REGION II	525 ACCOUNTING POLICIES AND PROCED	111595	1.00	$78.00	
100020 MIKE FORD	540 REGION II	525 ACCOUNTING POLICIES AND PROCED	113095	1.00	$78.00	
		* ACTIVITY TOTAL *		2.00	$156.00	
100020 MIKE FORD	540 REGION II	550 PLANNING & ANALYSIS	111595	56.00	$4,368.00	
100020 MIKE FORD	540 REGION II	550 PLANNING & ANALYSIS	113095	34.00	$2,652.00	
		* ACTIVITY TOTAL *		90.00	$7,020.00	
100020 MIKE FORD	540 REGION II	590 HOLIDAY	111595	8.00	$624.00	
100020 MIKE FORD	540 REGION II	590 HOLIDAY	113095	16.00	$1,248.00	
		* ACTIVITY TOTAL *		24.00	$1,872.00	
100020 MIKE FORD	540 REGION II	592 VACATION	111595	20.00	$1,560.00	
100020 MIKE FORD	540 REGION II	592 VACATION	113095	8.00	$624.00	
		* ACTIVITY TOTAL *		28.00	$2,184.00	
100020 MIKE FORD	540 REGION II	593 SEMINARS AND CONFERENCES	113095	8.00	$624.00	
100020 MIKE FORD	540 REGION II	593 SEMINARS AND CONFERENCES	113095	12.00	$936.00	
		* ACTIVITY TOTAL *		20.00	$1,560.00	
100020 MIKE FORD	540 REGION II	* PROPERTY TOTAL *		175.00	$13,650.00	
100020 MIKE FORD	540 REGION II	** EMPLOYEE TOTAL **		176.00	$13,728.00	

UNRMS110

UNITED WATER MANAGEMENT AND SERVICE COMPANY
TIME DEVOTED TO UW AND SUBSIDIARIES

EMPLOYEE	PROPERTY	ACTIVITY	DATE	HOURS	AMOUNT	PROJECT
100020 MIKE FORD	260 WAKEFIELD WATER COMPANY	550 PLANNING & ANALYSIS	111595	1.00	$78.00	
100020 MIKE FORD	540 REGION II	501 MAINTENANCE OF BOOKS AND RECOR	111595	2.00	$156.00	
100020 MIKE FORD	540 REGION II	525 ACCOUNTING POLICIES AND PROCED	111595	1.00	$78.00	
100020 MIKE FORD	540 REGION II	550 PLANNING & ANALYSIS	111595	56.00	$4,368.00	
100020 MIKE FORD	540 REGION II	590 HOLIDAY	111595	8.00	$624.00	
100020 MIKE FORD	540 REGION II	592 VACATION	111595	20.00	$1,560.00	
100020 MIKE FORD	540 REGION II	501 MAINTENANCE OF BOOKS AND RECOR	113095	9.00	$702.00	
100020 MIKE FORD	540 REGION II	525 ACCOUNTING POLICIES AND PROCED	113095	1.00	$78.00	
100020 MIKE FORD	540 REGION II	550 PLANNING & ANALYSIS	113095	34.00	$2,652.00	
100020 MIKE FORD	540 REGION II	590 HOLIDAY	113095	16.00	$1,248.00	
100020 MIKE FORD	540 REGION II	592 VACATION	113095	8.00	$624.00	
100020 MIKE FORD	540 REGION II	593 SEMINARS AND CONFERENCES	113095	8.00	$624.00	
100020 MIKE FORD	540 REGION II	593 SEMINARS AND CONFERENCES	113095	12.00	$936.00	
		EMPLOYEE TOTAL *		176.00	$13,728.00	
		500 ACCOUNTING, INFO TECHNOLOGY &		176.00	$13,729.00	
		** ACTIVITY TOTAL **		176.00	$13,728.00	

PROGRAM NO. UWRMS260
RUN DATE 12/14/95

UNITED WATER M C S CORPORATION
M C S - ALLOCATED CHARGE AUDIT REPORT

052-JACKSONVILLE

		PROP CHRG	--DIRECT CHARGES-- RATE	AMOUNT	-ALLOCATED CHARGES- RATE	AMOUNT	
TOTAL	18,353.00	68,226.83	.00	86,579.83	.00	86,579.83	TOTAL

PROGRAM NO. UWRMS260
RUN DATE 12/14/95

UNITED WATER M & S CORPORATION
M & S - ALLOCATED CHARGE AUDIT REPORT

052-JACKSONVILLE

	PROP CHRG	--DIRECT RATE	CHARGES-- AMOUNT	-ALLOCATED RATE	CHARGES- AMOUNT
100 - ADMIN. & GENERAL					
KITTY KELLY	990			0.07348875	15.07
* SUBJECT TOTAL *			.00		15.07
101 - ADMIN. & GENERAL					
S. MCDONALD	990			0.07348875	4.41
J. KOWALKO	849			0.15519088	2.33
R. DUNGAN	940			0.08079238	1508.31
J. SIMUNOVICH	990			0.07348875	21.61
R. GERBER	990			0.07348875	255.74
S. BREITNER	990			0.07348875	193.42
R. MCGLYNN	990			0.07348875	233.38
D. CORRELL	990			0.07348875	1642.03
CAROLYN IGLESIAS	990			0.07348875	102.30
KITTY KELLY	990			0.07348875	36.16
LISA PETRAITIS	990			0.07348875	12.05
DEBORAH RIZZI	990			0.07348875	306.98
KERRIE GUARNERI	990			0.07348875	529.78
BILL GENZA	990			0.07348875	469.15
KATHY MERLO	940			0.08079238	562.31
* SUBJECT TOTAL *			.00		5933.03
102 - ADMIN. & GENERAL					
M. LAURINO	052	1.00000000	160.00		
E. O'BRIEN	052	1.00000000	20.00		
CARLA HJELM	990				
CARLA HJELM	052	1.00000000	20.00	0.07348875	7.35
R. GERBER	990				
R. GERBER	990			0.07348875	8.82
R. GERBER	990			0.07348875	61.73
R. GERBER	052	1.00000000	360.00	0.07348875	44.09
S. BREITNER	990				
R. MCGLYNN	990			0.07348875	323.03
HARRY RUSSO	849			0.07348875	299.83
HARRY RUSSO	550			0.15519088	67.66
HARRY RUSSO	550			0.15519088	67.66
HARRY RUSSO	940			0.15519088	169.16
HARRY RUSSO	940			0.08079238	26.42
HARRY RUSSO	940			0.08079238	17.62
HARRY RUSSO	940			0.08079238	52.87
* SUBJECT TOTAL *			560.00	0.08079238	132.10
					132.10
					7367.01
103 - ADMIN. & GENERAL					
W. COLFORD	990				
PAUL SOKOL	940			0.07348875	21.61
PAUL SOKOL	052	1.00000000	178.00	0.08079238	424.24
PAUL SOKOL	990				
* SUBJECT TOTAL *			738.00	0.07348875	490.54
					8303.40

PROGRAM NO. UWRMS260
RUN DATE 12/14/95

UNITED WATER M & S CORPORATION
M & S - ALLOCATED CHARGE AUDIT REPORT

052-JACKSONVILLE

	PROP CHRG	--DIRECT RATE	CHARGES-- AMOUNT	-ALLOCATED CHARGES- RATE	AMOUNT
104 - ADMIN. & GENERAL					
RON SELIGMULLER	052	1.00000000	178.00		
RON SELIGMULLER	990				
* SUBJECT TOTAL *					
105 - ADMIN. & GENERAL			916.00	0.07348875	91.57
KERRIE GUARNERI	990				8394.97
* SUBJECT TOTAL *					
106 - ADMIN. & GENERAL			916.00	0.07348875	26.16
ALLAN SHAKLEY	990				8421.13
* SUBJECT TOTAL *					
108 - ADMIN. & GENERAL			916.00	0.07348875	340.62
J. TURNER	990				8761.75
LISA PETRAITIS	990				
ALLAN SHAKLEY	990				
* SUBJECT TOTAL *					
109 - ADMIN. & GENERAL				0.07348875	
DEBORAH RIZZI				0.07348875	20.28
* SUBJECT TOTAL *			916.00	0.07348875	369.58
130 - ADMIN. & GENERAL	990				204.37
R. IACULLO					9390.98
R. IACULLO			916.00	0.07348875	
FRANK GRADILONE	052	1.00000000			3.67
W. HILL	940		592.00		9354.65
CARL GROSSMAN	940				
* SUBJECT TOTAL *	550				
140 - ADMIN. & GENERAL	940				
KERRIE GUARNERI				0.08079238	
* SUBJECT TOTAL *				0.08079238	376.65
141 - ADMIN. & GENERAL			1508.00	0.15159008	308.30
W. COLFORD	990			0.08079238	1489.85
RON SELIGMULLER					581.22
* SUBJECT TOTAL *			1508.00	0.07348875	12110.65
150 - ADMIN. & GENERAL	990				137.35
W. COLFORD	990				12248.00
R. IACULLO				0.07348875	
JOYCE GLENDINNING			1508.00	0.07348875	64.82
KEITH TWITTY	990				104.65
* SUBJECT TOTAL *	940				12417.47
180 - ADMIN. & GENERAL	990				
JOYCE GLENDINNING	990				
ENNA IVIN				0.07348875	
				0.08079238	356.49
				0.07348875	23.91
			1508.00	0.07348875	183.13
	990				18.81
	990				12999.81
				0.07348875	
				0.07348875	45.78
					211.65

052-JACKSONVILLE	PROP CHRG	--DIRECT CHARGES-- RATE	AMOUNT	-ALLOCATED CHARGES- RATE	AMOUNT
KITTY KELLY	990			0.07348875	48.21
LISA PETRAITIS	990			0.07348875	12.05
KERRIE GUARNERI	990			0.07348875	196.21
NICHOLAS GICAS	990			0.07348875	180.05
* SUBJECT TOTAL *			1508.00		13693.76
190 - ADMIN. & GENERAL					
R. IACULLO	940			0.080792380	95.66
R. DUNGAN	940			0.080792380	190.02
J. SIMUNOVICH	940			0.080792380	190.02
FRANK GRADILONE	940			0.080792380	102.77
R. GERBER	990			0.07348875	211.65
W. HILL	940			0.080792380	232.68
S. BRETTNER	990			0.07348875	165.79
R. MCGLYNN	990			0.07348875	141.10
D. CORRELL	990			0.07348875	172.85
JOYCE GLENDINNING	990			0.07348875	156.97
CAROLYN IGLESIAS	990			0.07348875	102.30
KITTY KELLY	990			0.07348875	72.31
LISA PETRAITIS	990			0.07348875	48.21
DEBORAH RIZZI	990			0.07348875	88.19
KERRIE GUARNERI	990			0.07348875	156.97
CARL GROSSMAN	940			0.080792380	211.35
HARRY RUSSO	940			0.080792380	211.35
PAUL SOKOL	990			0.07348875	104.65
KENNETH ROBERTS	940			0.080792380	68.51
NICHOLAS GICAS	990			0.07348875	44.09
DAN SUGARMAN	990			0.07348875	13.08
* SUBJECT TOTAL *			1508.00		16474.28
191 - ADMIN. & GENERAL					
R. MCGLYNN	990			0.07348875	44.09
CAROLYN IGLESIAS	990			0.07348875	46.89
KITTY KELLY	990			0.07348875	120.52
DAN SUGARMAN	990			0.07348875	22.32
* SUBJECT TOTAL *			1508.00		16738.10
192 - ADMIN. & GENERAL					
R. DUNGAN	940			0.080792380	380.05
FRANK GRADILONE	940			0.080792380	102.77
R. GERBER	990			0.07348875	70.55
W. HILL	990			0.07348875	211.65
JOYCE GLENDINNING	990			0.07348875	261.62
CAROLYN IGLESIAS	990			0.07348875	34.10
LISA PETRAITIS	990			0.07348875	24.10
KERRIE GUARNERI	990			0.07348875	22.32
CARL GROSSMAN	940			0.080792380	140.90
HARRY RUSSO	940			0.080792380	70.45
PAUL SOKOL	990			0.07348875	22.32
* SUBJECT TOTAL *			1508.00		18138.93

PROGRAM NO. UWAMS260
RUN DATE 12/14/95

UNITED WATER M & S CORPORATION
M & S - ALLOCATED CHARGE AUDIT REPORT

052-JACKSONVILLE

	PROP CHRG	--DIRECT CHARGES-- RATE	AMOUNT	-ALLOCATED CHARGES- RATE	AMOUNT
193 - ADMIN. & GENERAL					
W. COLFORD	940			0.08079238	380.05
R. IACULLO	940			0.08079238	286.97
J. TURNER	990			0.07348875	178.39
J.V. BOYLE	940			0.08079238	172.85
J. SIMUNOVICH	940			0.08079238	605.70
FRANK GRADILONE	990			0.07348875	34.26
R. GERBER	940			0.08079238	44.09
R. GERBER	940			0.15519088	155.19
W. HILL	990			0.08079238	297.92
M. ZANAVICH	940			0.07348875	106.00
R. MCGLYNN	550			0.07348875	158.74
KITTY KELLY	940			0.07348875	81.35
KERRIE GUARNERI	990			0.07348875	104.65
NICHOLAS GICAS	990				29.40
* SUBJECT TOTAL *	990		1508.00		2074.47
194 - ADMIN. & GENERAL					
R. IACULLO	990			0.07348875	16.31
J.V. BOYLE	990			0.07348875	118.83
J. SIMUNOVICH	940			0.08079238	308.79
LIBBY HILL	990			0.07348875	15.58
KENNETH ROBERTS	990			0.08079238	8.56
NICHOLAS GICAS	940			0.07348875	3.67
* SUBJECT TOTAL *	990		1508.00		2124.21
201 - OPERATIONS					
P. TAO	990			0.09250395	
P. TAO	940			0.09515887	74.00
FRANK DEMICCO	540			0.37836460	26.64
FRANK DEMICCO	940			0.09515887	77.94
RICHARD A. HENSCH	540			0.37836460	225.30
RICHARD A. HENSCH	940				2494.18
* SUBJECT TOTAL *	052	1.00000000	2472.00		2472.00
204 - OPERATIONS					
BARRY SCHWARTZ	052	1.00000000	261.00		3398.06
BARRY SCHWARTZ	940				
JOHN HRONCICH	940				
* SUBJECT TOTAL *	940		2733.00		
241 - OPERATIONS					
FRANK DEMICCO	990			0.09515887	438.78
* SUBJECT TOTAL *			2733.00	0.09515887	271.93
276 - OPERATIONS					4608.77
DON HOVEN	940			0.09250395	28.58
DON HOVEN	052	1.00000000	2697.00		4637.35
RANDY BROWN	940			0.09515887	546.40
* SUBJECT TOTAL *	940		5430.00	0.09515887	783.73
					5967.48

PROGRAM NO. UWRMS260
RUN DATE 12/14/95

UNITED WATER M & S CORPORATION
M & S - ALLOCATED CHARGE AUDIT REPORT

052-JACKSONVILLE

	PROP CHRG	-DIRECT CHARGES- RATE	AMOUNT	-ALLOCATED CHARGES- RATE	AMOUNT
290 - OPERATIONS					
FRANK DEMICCO	940			0.09515887	235.23
BARRY SCHWARTZ	940			0.09515887	165.58
DON HOVEN	940			0.09515887	198.69
RANDY BROWN	940			0.09515887	108.10
JOHN HRONCICH	940			0.09515887	178.14
RICHARD A. HENSCH	940		5430.00	0.37836460	935.32
* SUBJECT TOTAL *	540				7788.54
292 - OPERATIONS					
FRANK DEMICCO	940			0.09515887	78.41
BARRY SCHWARTZ	940			0.09515887	264.92
DON HOVEN	940			0.09515887	198.69
RANDY BROWN	940			0.09515887	162.15
JOHN HRONCICH	940			0.09515887	235.65
RICHARD A. HENSCH	940		5430.00	0.37836460	935.32
* SUBJECT TOTAL *	540				9355.33
294 - OPERATIONS					
DON HOVEN	940			0.09515887	156.82
* SUBJECT TOTAL *	540			0.09515887	198.69
			5430.00	0.37836460	371.60
					935.32
					11016.20
302 - CUSTOMER ACCOUNTING					
RICH HENNING	940			0.09515887	231.81
* SUBJECT TOTAL *	990		5430.00		11248.01
401 - EMPLOYEE RELATIONS					
C. CYRAN	849		.00	0.08327997	12.49
LIBBY HILL	990				12.49
JAMES WAETH	940				
* SUBJECT TOTAL *	990				
402 - EMPLOYEE RELATIONS					
KITTY KELLY	990			0.15187808	
LISA PETRAITIS	990			0.07331237	18.23
DEBORAH RIZZI	990		.00	0.08082951	174.85
* SUBJECT TOTAL *	990				272.97
					966.05
404 - EMPLOYEE RELATIONS					
PATRICIA HACK	940			0.07331237	9.02
PATRICIA HACK	990			0.07331237	39.08
DIANE PRELICH	990		.00	0.07331237	18.33
* SUBJECT TOTAL *	990				1032.48
				0.08082951	
				0.07331237	154.22
			.00	0.07331237	178.74
					24.12
					1389.56

PROGRAM NO. UWRMS260
RUN DATE 12/14/95

UNITED WATER M & S CORPORATION
M E S - ALLOCATED CHARGE AUDIT REPORT

052-JACKSONVILLE

	PROP CHRG	--DIRECT CHARGES-- RATE	AMOUNT	-ALLOCATED CHARGES- RATE	AMOUNT
405 - EMPLOYEE RELATIONS					
LIBBY HILL					
* SUBJECT TOTAL *	990				
406 - EMPLOYEE RELATIONS					
PERRIE GUARNERI					
CAROL SINGER			.00	0.07331237	27.20
CAROL SINGER	990				1416.76
CAROL SINGER	940				
DIANE PRELICH	950			0.07331237	
DIANE PRELICH	849			0.08082951	97.87
LIESEL BELL	990			0.07331237	402.69
LIESEL BELL	940			0.15187808	101.02
* SUBJECT TOTAL *	550			0.07331237	48.30
	990			0.08082951	48.91
410 - EMPLOYEE RELATIONS				0.15187808	3.80
E.M. HOVEN			.00	0.07331237	160.99
S.M. HILDABRAND					400.21
STELLA PECORARO	990				2700.55
SUSAN SEITZ	849				
* SUBJECT TOTAL *	940				
	990			0.07331237	
411 - EMPLOYEE RELATIONS				0.15187808	46.63
T. MACCLAVE				0.08082951	185.60
E.M. HOVEN			.00	0.07331237	75.98
* SUBJECT TOTAL *	990				13.78
	990				3022.54
412 - EMPLOYEE RELATIONS					
E.M. HOVEN				0.07331237	
S.M. HILDABRAND			.00	0.07331237	26.03
S. BREITNER	990				11.66
STELLA PECORARO	849				3060.23
ALLAN SHARLEY	990				
* SUBJECT TOTAL *	550			0.07331237	
	990			0.15187808	256.45
413 - EMPLOYEE RELATIONS				0.07331237	99.94
S.M. HILDABRAND				0.15187808	82.70
S. BREITNER			.00	0.07331237	164.18
ALLAN SHARLEY	849				128.37
* SUBJECT TOTAL *	990				3791.87
	990				
415 - EMPLOYEE RELATIONS				0.15187808	
S.M. HILDABRAND				0.07331237	292.67
STELLA PECORARO			.00	0.07331237	137.83
* SUBJECT TOTAL *	849				37.76
	940				4260.13
440 - EMPLOYEE RELATIONS					
MARGARET RAY				0.15187808	
MARGARET RAY			.00	0.08082951	78.52
MARGARET RAY	940				41.79
	990				4380.44
	849				
				0.08082951	
				0.07331237	18.99
				0.15187808	361.80
					78.52

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UNITED WATER M & S CORPORATION
M & S - ALLOCATED CHARGE AUDIT REPORT

052-JACKSONVILLE

	PROP CHRG	--DIRECT CHARGES-- RATE	AMOUNT	-ALLOCATED CHARGES- RATE	AMOUNT
DIANE PRELICH				0.08082951	11.40
DIANE PRELICH				0.07331237	17.25
* SUBJECT TOTAL *	990		.00		4868.38
450 - EMPLOYEE RELATIONS					
E.M. HOVEN				0.07331237	42.74
* SUBJECT TOTAL *	990		.00		4911.12
480 - EMPLOYEE RELATIONS					
E.M. HOVEN				0.07331237	62.12
S.M. HILDABRAND	990			0.15187808	228.42
PATRICIA HACK	849				5201.71
LIBBY HILL	990			0.07331237	
MARGARET RAY	990			0.15187808	93.25
CAROL SINGER	990			0.07331237	1
JAMES VAETH	990			0.07331237	
DIANE PRELICH	990			0.07331237	
LIESEL BELL	990			0.07331237	
* SUBJECT TOTAL *	990			0.07331237	
491 - EMPLOYEE RELATIONS				0.07331237	
E.M. HOVEN				0.07331237	
PATRICIA HACK	990		.00		6033.93
LIBBY HILL	990			0.07331237	
CAROL SINGER	990			0.07331237	131.08
JAMES VAETH	990			0.07331237	1
LIESEL BELL	990			0.07331237	
* SUBJECT TOTAL *	990			0.07331237	
492 - EMPLOYEE RELATIONS				0.07331237	
E.M. HOVEN					
S.M. HILDABRAND	990		.00		6347.70
PATRICIA HACK	849			0.07331237	
LIBBY HILL	990			0.15187808	93.25
MARGARET RAY	990			0.07331237	1
CAROL SINGER	990			0.07331237	
JAMES VAETH	990			0.07331237	
* SUBJECT TOTAL *	990			0.07331237	
493 - EMPLOYEE RELATIONS				0.07331237	
S.M. HILDABRAND			.00		7035.44
MARGARET RAY	849			0.15187808	35.69
DIANE PRELICH	990			0.07331237	
LIESEL BELL	990			0.07331237	
* SUBJECT TOTAL *	990		.00		7203.98

UNITED WATER M & S CORPORATION
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052-JACKSONVILLE

	PROF CHRG	--DIRECT RATE	CHARGES-- AMOUNT	-ALLOCATED CHARGES- RATE	AMOUNT
494 - EMPLOYEE RELATIONS					
S.M. HILDABRAND					
* SUBJECT TOTAL *	849				
501 - ACCTG, DP & PLANNING					
J. TURNER					
MIKE FORD			.00	0.15187808	57.11
S. KRAJEWSKI	990				7261.09
B. FERRY	990				
D. GREENBERG	990			0.06400369	
M. DEIME	990			0.36574449	23.55
D. PAYNE	550			0.07157648	
D. COLE	550			0.15941310	
S. CUCCURULLO	052	1.00000000	1716.00	0.15941310	
T. MICHAELSON	849				
T. MICHAELSON	990				
K. PATIERNO	990			0.16131277	
D. CENTORE	940			0.06400369	
C. LENEGAN	990			0.06400369	
KATHY CEVOLI	990			0.07157648	
DONNA IOZZIA	990			0.06400369	
KELLY LORUSSO	990			0.06400369	
* SUBJECT TOTAL *	990			0.06400369	
515 - ACCTG, DP & PLANNING				0.06400369	
D. COLE				0.06400369	
C. LENEGAN			1716.00	0.06400369	
* SUBJECT TOTAL *	940				
520 - ACCTG, DP & PLANNING	940				
S. KRAJEWSKI				0.07157648	
D. COLE			1716.00	0.07157648	
B. TELESMANICH	940				
B. TELESMANICH	990				
C. LENEGAN	990				
MICHAEL HOLLERAN	550			0.07157648	
* SUBJECT TOTAL *	990			0.06400369	
525 - ACCTG, DP & PLANNING	990			0.06400369	
MIKE FORD				0.15941310	
S. KRAJEWSKI			1716.00	0.06400369	
* SUBJECT TOTAL *	940			0.06400369	
530 - ACCTG, DP & PLANNING	940				
JACK SCHREYER				0.36574449	
D. PRINJINSKI			1716.00	0.07157648	
ALFRED STRYKER	940				
* SUBJECT TOTAL *	940				
	940				
				0.07157648	
			1716.00	0.07157648	

	57.11
	7261.09
	23.55
	913.35
	293.26
	439.32
	13.96
	112.33
	2.50
	371.93
	9.98
	104.84
	97.35
	59.91
	5323.26
	33.21
	13.96
	5370.43
	178.51
	559.63
	529.95
	29.33
	309.52
	7.49
	6584.86
	57.06
	9.13
	6646.07
	265.55
	148.02
	339.35
	7298.99

052-JACKSONVILLE

	PROP CHRG	--DIRECT CHARGES-- RATE	AMOUNT	-ALLOCATED CHARGES- RATE	AMOUNT
540 - ACCTG, DP & PLANNING					
LE. JOHNSON				0.16151277	35.53
L. MENGERSEN	849			0.16151277	58.14
M. ZANAVICH	849			0.07157648	657.36
MICHAEL HOLLERAN	940			0.15941310	12.43
JIM SAMLAND	550			0.06400369	54.72
KEITH TWITTY	990			0.06400369	303.12
TONY MARTINEZ	990			0.07157648	24.48
* SUBJECT TOTAL *	940				8444.77
541 - ACCTG, DP & PLANNING			1716.00		
J. TURNER				0.06400369	41.22
S. KRAJEWSKI	990			0.06400369	40.83
S. KRAJEWSKI	990			0.06400369	59.40
S. KRAJEWSKI	990			0.06400369	3.71
B. FERRY	990			0.06400369	5.89
B. FERRY	990			0.06400369	8.83
D. COLE	990			0.06400369	7.42
D. COLE	990			0.06400369	22.29
S. CUCCURULLO	990			0.06400369	14.98
W. APPEL	990			0.06400369	22.39
W. APPEL	990			0.06400369	50.05
BILL GENZA	990			0.06400369	9.73
KEITH TWITTY	990			0.06400369	274.45
KEITH TWITTY	990				12.29
* SUBJECT TOTAL *	990				9028.23
542 - ACCTG, DP & PLANNING			1716.00	0.06400369	36.48
JIM SAMLAND					9064.71
* SUBJECT TOTAL *	990				
545 - ACCTG, DP & PLANNING			1716.00	0.06400369	394.26
E. MURNANE	990				66.05
E. MURNANE	990				44.03
T. RAMOS	052	1.00000000	110.00	0.06400369	126.60
J. BOSLAND	990			0.06400369	11.01
J. BOSLAND	052	1.00000000	5246.00		9706.66
DENNIS CREAN	990			0.06400369	153.10
DENNIS CREAN	052	1.00000000	4343.00	0.36574469	2567.53
CATALINO TRUJILLO	990			0.07157648	311.09
* SUBJECT TOTAL *	990			0.06400369	74.24
550 - ACCTG, DP & PLANNING			11415.00	0.06400369	454.30
J. TURNER				0.15941310	38.90
MIKE FORD	990			0.06400369	304.53
JACK SCHREYER	550				
D. COLE	940				
E. CONTE	990				
E. IMPARATO	990				
E. IMPARATO	550				
	990				

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UNITED WATER M & S CORPORATION
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052-JACKSONVILLE	PROP CHRG	--DIRECT CHARGES-- RATE	AMOUNT	-ALLOCATED CHARGES- RATE	AMOUNT
D. PRINJINSKI	940			0.07157648	330.68
ALFRED STRYKER	940			0.07157648	239.35
MARY GETTLER	940			0.07157648	24.48
TRACY MOORE	990			0.06400369	49.92
TRACY MOORE	550			0.15941310	124.34
RICHARD BIBRA	990			0.06400369	690.73
* SUBJECT TOTAL *			11415.00		15069.83
560 - ACCTG, DP & PLANNING					
D. COLE	990			0.06400369	11.14
* SUBJECT TOTAL *			11415.00		15080.97
570 - ACCTG, DP & PLANNING					
GARY ANOLIK	990			0.06400369	400.41
BILL MCVICAR	990			0.06400369	359.44
JAMES LINN	990			0.06400369	282.82
* SUBJECT TOTAL *			11415.00		16423.64
580 - ACCTG, DP & PLANNING					
J. LOBUE	849			0.16151277	12.60
W. APPEL	990			0.06400369	55.94
BILL GEMZA	990			0.06400369	145.93
* SUBJECT TOTAL *			11415.00		16638.11
590 - ACCTG, DP & PLANNING					
W. COLFORD	990			0.06400369	225.81
J. TURNER	990			0.06400369	141.32
MIKE FORD	540			0.36574449	684.82
JACK SCHREYER	940			0.07157648	91.05
S. KRAJEWSKI	940			0.07157648	99.63
B. FERRY	550			0.15941310	139.33
C. KOWALYK	849			0.16151277	151.18
D. GREENBERG	550			0.15941310	149.21
M. OEHME	849			0.16151277	151.18
J. LOBUE	849			0.16151277	151.18
D. PAYNE	849			0.16151277	151.18
D. COLE	990			0.06400369	59.40
B. TFLESMANICH	990			0.06400369	55.94
S. CUCCURULLO	990			0.06400369	39.94
D. CENTORE	990			0.06400369	59.91
S. CONTE	990			0.06400369	47.43
E. MURNANE	990			0.06400369	66.88
E. RAMOS	990			0.06400369	66.05
M. ZANAVICH	940			0.07157648	140.86
D. PRINJINSKI	940			0.07157648	75.58
C. LENEGAN	990			0.06400369	59.91
ALFRED STRYKER	940			0.07157648	75.58
J. BOSLAND	990			0.06400369	66.05
GARY ANOLIK	990			0.06400369	70.66
KATHY CEVOLI	990			0.06400369	14.98
DONNA IOZZIA	990			0.06400369	19.97

PROGRAM NO. UWRMS260
RUN DATE 12/14/95

UNITED WATER M & S CORPORATION
M & S - ALLOCATED CHARGE AUDIT REPORT

052-JACKSONVILLE

	PROP CHRG	--DIRECT CHARGES-- RATE	AMOUNT	-ALLOCATED CHARGES- RATE	AMOUNT
KELLY LORUSSO					
BILL MCVICAR	990			0.06400369	7.49
TRACY MOORE	990			0.06400369	59.91
RICHARD BIBRA	990			0.06400369	39.94
BILL GEMZA	990			0.06400369	109.06
JIM SAMLAND	990			0.06400369	116.74
KEITH TWITTY	990			0.06400369	58.37
DENNIS CREAN	990			0.06400369	98.31
CATALINO TRUJILLO	990			0.06400369	66.05
GREG ROUPP	990			0.06400369	66.05
JAMES LINN	940			0.07157648	91.05
* SUBJECT TOTAL *	990			0.06400369	70.53
591 - ACCTG, DP & PLANNING			11415.00		2047 6.49
D. COLE					
T. MICHAELSON	990				
W. APPEL	990			0.06400369	70.53
E. RAMOS	990			0.06400369	29.95
M. ZANAVICH	990			0.06400369	23.55
BILL MCVICAR	940			0.06400369	22.02
* SUBJECT TOTAL *	990			0.07157648	46.95
592 - ACCTG, DP & PLANNING			11415.00	0.06400369	19.97
MIKE FORD					20689.46
S. KRAJEUSKI	540				
B. FERRY	990			0.36574449	798.79
C. KOWALYK	550			0.07157648	33.21
D. GREENBERG	849			0.15941310	58.66
M. OEHME	550			0.16151277	25.20
J. LOBUE	849			0.15941310	49.24
D. PAYNE	849			0.16151277	100.78
T. MICHAELSON	849			0.16151277	100.78
D. CENTORE	990			0.16151277	50.39
E. RAMOS	990			0.06400369	19.97
M. ZANAVICH	990			0.06400369	19.97
GARY ANOLIK	940			0.06400369	44.03
KATHY CEVOLI	990			0.07157648	93.91
KELLY LORUSSO	990			0.06400369	47.11
JIM SAMLAND	990			0.06400369	4.99
KEITH TWITTY	990			0.06400369	4.99
DENNIS CREAN	990			0.06400369	58.37
CATALINO TRUJILLO	990			0.06400369	98.31
* SUBJECT TOTAL *	990			0.06400369	44.03
593 - ACCTG, DP & PLANNING			11415.00		22386.72
MIKE FORD					
B. FERRY	540				
D. GREENBERG	550			0.36574449	570.56
M. OEHME	550			0.15941310	58.66
J. LOBUE	849			0.15941310	118.13
D. PAYNE	849			0.16151277	119.68
	849			0.16151277	125.98

052-JACKSONVILLE

	PROP CHRG	--DIRECT CHARGES-- RATE	AMOUNT	-ALLOCATED CHARGES- RATE	AMOUNT
D. COLE				0.06400369	29.70
S. CUCCURULLO	990			0.06400369	19.97
T. MICHAELSON	990			0.06400369	29.95
E. MURNANE	990			0.06400369	14.08
E. RAMOS	990			0.06400369	66.05
C. LENEGAN	990			0.06400369	49.92
J. ROSLAND	990			0.06400369	74.31
KATHY CEVOLI	990			0.06400369	14.98
KELLY LORUSSO	990			0.06400369	2.50
CATALINO TRUJILLO	990			0.06400369	13.76
* SUBJECT TOTAL *					23820.93
601 - TREASURY			11415.00		
T. MACCLAVE					
J. VARGA	990			0.06400369	81.80
J. MARINO	990			0.06400369	39.04
* SUBJECT TOTAL *	990			0.06400369	488.73
					609.57
602 - TREASURY			.00		
T. MACCLAVE					
J. VARGA	550			0.15941310	384.82
J. VARGA	990			0.06400369	144.46
NANCY GALLAGHER	550			0.15941310	58.35
* SUBJECT TOTAL *	990			0.06400369	211.98
					1409.18
603 - TREASURY			.00		
T. MACCLAVE					
* SUBJECT TOTAL *	550			0.15941310	226.37
					1635.55
604 - TREASURY			.00		
T. MACCLAVE					
J. VARGA	550			0.15941310	79.23
* SUBJECT TOTAL *	990			0.06400369	15.62
					1730.40
605 - TREASURY			.00		
T. MACCLAVE					
* SUBJECT TOTAL *	550			0.15941310	67.91
					1798.31
606 - TREASURY			.00		
T. MACCLAVE					
J. VARGA	990			0.06400369	9.09
* SUBJECT TOTAL *	990			0.06400369	11.71
					1819.11
612 - TREASURY			.00		
C. DEMALLIE					
CAROLYN IGLESIAS	990			0.06400369	576.03
DEBORAH RIZZI	990			0.06400369	167.05
ALLAN SHAKLEY	990			0.06400369	25.60
NICHOLAS GICAS	990			0.06400369	217.55
* SUBJECT TOTAL *	990			0.06400369	467.23
			.00		3272.57

052-JACKSONVILLE

	PROP CHRG	--DIRECT CHARGES-- RATE	AMOUNT	-ALLOCATED CHARGES- RATE	AMOUNT
641 - TREASURY					
T. MACCLAVE	990			0.06400369	9.09
J. VARGA	990			0.06400369	7.81
* SUBJECT TOTAL *			.00		3289.47
650 - TREASURY					
R. DODGE	849			0.16151277	19.38
J. VARGA	990			0.06400369	34.18
* SUBJECT TOTAL *			.00		3383.03
660 - TREASURY					
ALLAN SHAKLEY	990			0.06400369	29.11
* SUBJECT TOTAL *			.00		3462.14
690 - TREASURY					
T. MACCLAVE	990			0.06400369	109.06
C. DEMALLIE	990			0.06400369	115.21
J. VARGA	990			0.06400369	82.49
E. IMPARATO	990			0.06400369	62.67
J. MARINO	990			0.06400369	127.50
NANCY GALLAGHER	990			0.06400369	70.66
* SUBJECT TOTAL *			.00		4009.51
691 - TREASURY					
J. MARINO	990			0.06400369	42.50
* SUBJECT TOTAL *			.00		4052.01
692 - TREASURY					
T. MACCLAVE	990			0.06400369	72.71
C. DEMALLIE	990			0.06400369	153.61
J. VARGA	990			0.06400369	31.23
J. MARINO	990			0.06400369	85.00
NANCY GALLAGHER	990			0.06400369	23.55
* SUBJECT TOTAL *			.00		4418.11
693 - TREASURY					
J. VARGA	990			0.06400369	124.94
J. MARINO	940			0.07157648	95.05
* SUBJECT TOTAL *			.00		4638.10

RECAP - JACKSONVILLE

SUBJ.	COMPANY	DISTRICT	REGION	TOT DIRECT	SYS-WIDE	TOT SUBJECT	SUBJ.
100	1,508.00	21,246.21	.00	22,754.21	.00	22,754.21	100
200	5,430.00	11,248.01	.00	16,678.01	.00	16,678.01	200
300	.00	12.49	.00	12.49	.00	12.49	300
400	.00	7,261.09	.00	7,261.09	.00	7,261.09	400
500	11,415.00	23,820.93	.00	35,235.93	.00	35,235.93	500
600	.00	4,638.10	.00	4,638.10	.00	4,638.10	600

TO:
FROM: (1) 052 - JACKSONVILLE
SUBJECT: UNITED WATER MANAGEMENT AND SERVICE COMPANY
DATE: MANAGEMENT AND SERVICE BILLING
DECEMBER 14, 1995

DETAILS AND ADJUSTMENT OF UW MANAGEMENT AND SERVICE FEES FOR
THE PERIOD OF NOVEMBER 1995

EMPLOYEE NAME	TOTAL CHARGE	ADMIN. & GENERAL (1XX)	OPERATIONS (2XX)	CUSTOMER ACCTG. (3XX)	EMPLOYEE RELATIONS (4XX)	ACCTG. DP & PLANNING (5XX)	TREASURY (6XX)	MARKETING & SPECIFIC PROJECTS (8XX)	REGULATORY MATTERS AND RATES (9XX)
P. JAI	100.64	.00	100.64	.00	.00	.00	.00	.00	.00
C. CYRAN	18.23	.00	.00	.00	18.23	.00	.00	.00	.00
F. JOHNSON	35.53	.00	.00	.00	.00	35.53	.00	.00	.00
R. DODGE	19.38	.00	.00	.00	.00	.00	19.38	.00	.00
M. LAURINI	160.00	.00	.00	.00	.00	.00	.00	.00	.00
J. MENGERSEN	58.14	160.00	.00	.00	.00	58.14	.00	.00	.00
E. O'BRIEN	20.00	.00	.00	.00	.00	.00	.00	.00	.00
S. MCDONALD	4.41	20.00	.00	.00	.00	.00	.00	.00	.00
L. KOWALKO	2.35	4.41	.00	.00	.00	.00	.00	.00	.00
CARLA HJELM	27.35	2.35	.00	.00	.00	.00	.00	.00	.00
FRANK DEMICCO	1,302.28	27.35	1,302.28	.00	.00	225.81	.00	.00	.00
W. COLFORD	1,048.78	.00	.00	.00	.00	.00	.00	.00	.00
R. IACULLO	1,391.50	822.97	.00	.00	.00	359.19	.00	.00	.00
R. DUNCAN	2,078.38	1,391.50	.00	.00	.00	.00	.00	.00	.00
J. TURNER	557.86	2,078.38	.00	.00	.00	.00	.00	.00	.00
J.V. BOYLE	291.68	198.67	.00	.00	.00	.00	.00	.00	.00
T. MACCLAVE	1,066.11	291.68	.00	.00	.00	.00	.00	.00	.00
J. SIMUNOVICH	1,126.12	.00	.00	.00	.00	.00	.00	.00	.00
BARRY SCHWARTZ	3,328.97	1,126.12	.00	.00	.00	.00	.00	.00	.00
DON HOVEN	3,872.59	.00	1,328.97	.00	26.03	.00	.00	.00	.00
RANDY BROWN	4,425.58	.00	3,872.59	.00	.00	.00	1,040.08	.00	.00
MIKE FORD	4,992.42	.00	1,425.58	.00	.00	.00	.00	.00	.00
FRANK GRADILONE	548.10	.00	.00	.00	.00	.00	.00	.00	.00
JACK SCHRFYER	667.67	548.10	.00	.00	.00	.00	.00	.00	.00
F.M. HOVEN	637.23	.00	.00	.00	.00	4,992.42	.00	.00	.00
S.M. HILDABRAND	1,149.27	.00	.00	.00	.00	.00	.00	.00	.00
R. GERBER	2,211.79	.00	.00	.00	637.23	667.67	.00	.00	.00
W. HILL	2,232.13	2,211.79	.00	.00	1,149.27	.00	.00	.00	.00
C. BRETTNER	732.24	2,232.13	.00	.00	.00	.00	.00	.00	.00
C. O'MALLIF	844.85	732.24	.00	.00	.00	.00	.00	.00	.00
S. FRAJEWSKI	896.86	.00	.00	.00	220.53	.00	.00	.00	.00
B. FERRY	1,583.98	.00	.00	.00	.00	.00	.00	.00	.00
C. KOWALYK	176.38	.00	.00	.00	.00	896.86	844.85	.00	.00
D. GREENBERG	1,094.22	.00	.00	.00	.00	1,583.98	.00	.00	480.00
R. DEHME	2,087.64	.00	.00	.00	.00	176.38	.00	.00	.00
J. LOBLE	390.54	.00	.00	.00	.00	1,094.22	.00	.00	.00
JOE PAYNE	1,240.90	.00	.00	.00	.00	2,087.64	.00	.00	.00
DON COLE	760.80	.00	.00	.00	.00	390.54	.00	.00	.00
B. TELESMANICH	615.22	.00	.00	.00	.00	1,240.90	.00	.00	.00
S. CUCCURULLO	514.21	.00	.00	.00	.00	760.80	.00	.00	.00
T. MICHAELSON	206.16	.00	.00	.00	.00	615.22	.00	.00	.00
						514.21	.00	.00	.00
						206.16	.00	.00	.00

TO:
FROM: CU 052 - JACKSONVILLE
SUBJECT: UNITED WATER MANAGEMENT AND SERVICE COMPANY
DATE: MANAGEMENT AND SERVICE BILLING
DECEMBER 14, 1995

DETAILS AND ADJUSTMENT OF UW MANAGEMENT AND SERVICE FEES FOR THE PERIOD OF NOVEMBER 1995

EMPLOYEE NAME	TOTAL CHARGE	ADMIN. & GENERAL (1XX)	OPERATIONS (2XX)	CUSTOMER ACCTG. (3XX)	EMPLOYEE RELATIONS (4XX)	ACCTG. DP & PLANNING (5XX)	TREASURY (6XX)	MARKETING & SPECIFIC PROJECTS (8XX)	REGULATORY MATTERS AND RATES (9XX)
K. PATIERNO	2.50	.00	.00	.00	.00	2.50	.00	.00	.00
D. CENTORE	451.81	.00	.00	.00	.00	451.81	.00	.00	.00
W. APPEL	161.93	.00	.00	.00	.00	161.93	.00	.00	.00
S. CONTE	401.73	.00	.00	.00	.00	401.73	.00	.00	.00
E. RAMOS	585.22	.00	.00	.00	.00	585.22	.00	.00	.00
M. VARGA	264.20	.00	.00	.00	.00	264.20	.00	.00	.00
E. IMPARATO	569.81	.00	.00	.00	.00	.00	569.81	.00	.00
N. ZANAVICH	62.47	.00	.00	.00	.00	343.43	62.47	.00	.00
R. MCGLYNN	405.90	.00	.00	.00	.00	939.08	.00	.00	.00
J. MARINI	1,045.08	.00	.00	.00	.00	.00	.00	.00	.00
D. PRINJINSKI	917.14	106.00	.00	.00	.00	.00	838.78	.00	.00
C. LENEGAN	838.78	917.14	.00	.00	.00	554.28	.00	.00	.00
ALFRED STRYKER	554.28	.00	.00	.00	.00	443.29	.00	.00	.00
J. BOSLAND	443.29	.00	.00	.00	.00	554.28	.00	.00	.00
GARY ANOLIK	554.28	.00	.00	.00	.00	5,430.39	.00	.00	.00
KATHY CEVOLI	5,430.39	.00	.00	.00	.00	518.18	.00	.00	.00
D. CORRELL	518.18	.00	.00	.00	.00	139.79	.00	.00	.00
MICHAEL MOLLEPAN	139.79	.00	.00	.00	.00	.00	.00	.00	.00	.00
DONNA IOZZIA	1,814.88	.00	.00	.00	.00	19.92	.00	.00	.00
KELLY LORUSSO	19.92	1,814.88	.00	.00	.00	117.32	.00	.00	.00
BILL MCVICAR	117.32	.00	.00	.00	.00	74.89	.00	.00	.00
JOYCE GLENDINNING	74.89	.00	.00	.00	.00	439.32	.00	.00	.00
FNNA IVIN	439.32	.00	.00	.00	.00	.00	.00	.00	.00
MARY GETTLER	647.50	.00	.00	.00	.00	24.48	.00	.00	.00
TRACY MOORE	211.65	647.50	.00	.00	.00	214.20	.00	.00	.00
RICH HENNING	24.48	211.65	.00	.00	.00	.00	.00	.00	.00
CAROLYN IGLESIAS	214.20	.00	.00	.00	.00	.00	.00	.00	.00
KITTY KELLY	2.49	.00	.00	.00	.00	.00	.00	.00	.00
LISA PETRAITIS	452.64	.00	.00	.00	.00	.00	.00	.00	.00
DEBORAH RIZZI	387.64	285.59	.00	12.49	.00	.00	.00	.00	.00
JOHN HRONCICH	500.97	373.62	.00	.00	9.02	.00	167.05	.00	.00
KERRIE GUARNERI	440.77	460.99	.00	.00	39.08	.00	.00	.00	.00
RICHARD BIBRA	1,187.59	396.84	.00	.00	18.33	.00	.00	.00	.00
PATRICIA HACK	1,301.31	.00	1,187.59	.00	.00	.00	25.60	.00	.00
LIBBY HILL	799.79	1,203.46	.00	.00	97.87	.00	.00	.00	.00
STELLA PECORARO	698.20	.00	.00	.00	.00	.00	.00	.00	.00
MARGARET RAY	415.79	.00	.00	.00	698.20	799.79	.00	.00	.00
SUSAN SEITZ	281.95	15.58	.00	.00	400.21	.00	.00	.00	.00
CAROL SINGER	604.03	.00	.00	.00	281.95	.00	.00	.00	.00
JAMES VAFTIS	13.78	.00	.00	.00	604.03	.00	.00	.00	.00
	722.97	.00	.00	.00	13.78	.00	.00	.00	.00
	1,147.60	.00	.00	.00	722.97	.00	.00	.00	.00
					1,147.60	.00	.00	.00	.00

TO: CO. 052 - JACKSONVILLE
FROM: UNITED WATER MANAGEMENT AND SERVICE COMPANY
SUBJECT: MANAGEMENT AND SERVICE BILLING
DATE: DECEMBER 14, 1995

DETAILS AND ADJUSTMENT OF UW MANAGEMENT AND SERVICE FEES FOR THE PERIOD OF NOVEMBER - 1995

EMPLOYEE NAME	TOTAL CHARGE	ADMIN. & GENERAL (1XX)	OPERATIONS (2XX)	CUSTOMER ACCTG. (3XX)	EMPLOYEE RELATIONS (4XX)	ACCTG. DP & PLANNING (5XX)	TREASURY (6XX)	MARKETING & SPECIFIC PROJECTS (8XX)	REGULATORY MATTERS AND RATES (9XX)
BILL GEMZA	741.55	469.15	.00	.00	.00	272.40	.00	.00	.00
DIANE PRELICH	235.73	.00	.00	.00	235.73	.00	.00	.00	.00
JIM SAMLAND	207.94	.00	.00	.00	.00	207.94	.00	.00	.00
KEITH TWITTY	805.29	18.81	.00	.00	.00	786.48	.00	.00	.00
DENNIS CREAN	4,579.68	.00	.00	.00	.00	4,579.68	.00	.00	.00
CATALINO TRUJILLO	134.85	.00	.00	.00	.00	134.85	.00	.00	.00
ALLAN SHAKLEY	1,007.78	544.99	.00	.00	166.13	.00	296.66	.00	.00
CARL GROSSMAN	933.47	933.47	.00	.00	.00	.00	.00	.00	.00
HARRY RUSSO	920.93	920.93	.00	.00	.00	.00	.00	.00	.00
KATHY NERLO	562.31	562.31	.00	.00	.00	.00	.00	.00	.00
RON SELIGMULLER	374.22	374.22	.00	.00	.00	.00	.00	.00	.00
GREG ROUPP	91.05	.00	.00	.00	.00	91.05	.00	.00	.00
PAUL SOKOL	1,249.75	1,249.75	.00	.00	.00	.00	.00	.00	.00
NANCY GALLAGHER	306.19	.00	.00	.00	.00	.00	306.19	.00	.00
JAMES LINN	653.35	.00	.00	.00	.00	653.35	.00	.00	.00
KENNETH ROBERTS	77.07	77.07	.00	.00	.00	.00	.00	.00	.00
NICHOLAS GICAS	724.44	257.21	.00	.00	.00	.00	467.23	.00	.00
RICHARD A. HENSCH	7,460.36	.00	7,460.36	.00	.00	.00	.00	.00	.00
LIESEL BELL	774.90	.00	.00	.00	774.90	.00	.00	.00	.00
DAN SUGARMAN	65.40	65.40	.00	.00	.00	.00	.00	.00	.00
TONY MARTINEZ	24.48	.00	.00	.00	.00	24.48	.00	.00	.00
JACKSONVILLE TOTAL COSTS	87,059.83	22,754.21	16,678.01	12.49	7,261.09	35,235.93	4,638.10	.00	480.00

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SUMMARY	TOTAL CHARGE	M&S (1-6)	MARKETING & SPECIFIC PROJECTS (8XX)	REG. MATTERS AND RATES (9XX)
TOTAL	87,059.83	86,579.83	.00	480.00
AMOUNT PREVIOUSLY BILLED	45,661.00	45,661.00	.00	.00
ADJUSTMENT OF UW M&S FEES	41,398.83	40,918.83	.00	480.00

GENERAL WATERWORKS
RECEIVED
MAR 4 1987
REGULATORY
FLORIDA DISTRICT

AGREEMENT

BETWEEN

GENERAL WATERWORKS MANAGEMENT AND SERVICE COMPANY

AND

JACKSONVILLE SUBURBAN UTILITIES CORPORATION

Filed with Fla PSC, Tallahassee
Regulatory Body

Date 6/22/74

JUL-10-96 WED 12:07 PM UNITED WATER LEGAL FAX NO. 2017677018 P.06

AGREEMENT

Agreement dated January 1, 1974 between GENERAL WATERWORKS MANAGEMENT AND SERVICE COMPANY, a Pennsylvania corporation (hereinafter called the Service Company), and Jacksonville Suburban Utilities Corporation corporation (hereinafter called Utility Company).

The background of this agreement is that:

1. Both Service Company and Utility Company are affiliated with General Waterworks Corporation, a Delaware corporation (hereinafter called General).

2. Service Company maintains an organization whose officers and employees are familiar with all facets of the water utility business including the development, business and property of Utility Company and are experienced in the efficient management, financing, accounting and operation of water works properties and the extension and improvement thereof. Such officers and employees are qualified to be of great aid and assistance to Utility Company through the services to be performed under this agreement.

3. Utility Company can economically secure valuable administrative and operating services of superior quality by contracting to secure the same from Service Company.

4. Service Company has entered or proposes to enter into agreements similar to this agreement with other affiliated utility companies (hereinafter referred to collectively as Utility Companies).

5. The services to be rendered under this agreement are to be rendered at their cost to Service Company, as hereinafter provided.

NOW, THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties hereto agree as follows:

ARTICLE I.

Service Company shall make its qualified employees available to become officers of Utility Company, and such employees may be elected by Utility Company to such positions as president, vice president, secretary, treasurer and controller.

Service Company shall furnish to Utility Company, and Utility Company shall utilize, all the following services upon the terms and conditions hereinafter set forth; provided, however, that Service Company or Utility Company, by mutual consent, may engage a non-affiliated company or person to provide such services on its behalf:

JUL-10-96 WED 12:07 PM UNITED WATER LEGAL FAX NO. 2017677018 P.07

A. ADMINISTRATIVE: Service Company shall make qualified employees available to perform or assist in the performance of Utility Company's corporate administration. In order to render such service and to promote the efficient and economic operation of Utility Company, those employees shall keep themselves informed on all aspects of Utility Company's operations and shall regularly visit Utility Company's facilities. Such administrative personnel shall make recommendations for operating expenditures and for additions to and improvements of property, plant and equipment. Such administrative personnel shall also assist Utility Company in the conduct of proceedings before, and in its compliance with the rulings of, regulatory bodies having jurisdiction over its operations.

B. ENGINEERING: Service Company shall advise and provide engineering services to assist Utility Company in planning, operating, maintenance and construction functions.

It shall assist Utility Company in its operations by conducting distribution system surveys and hydraulic analyses, reviewing procedures for water quality control, and preparing or reviewing maps, charts, operating statistics, reports and other pertinent data.

It shall assist Utility Company in the proper maintenance and protection of its properties by periodic inspection of its structures, tanks, reservoirs, wells and electrical and mechanical equipment.

Such engineering services shall also include the conduct of field investigations as necessary to obtain engineering information and, when required, the preparation of studies, reports, designs and drawings, cost estimates, specifications, and contracts for the construction of additions to or improvements of Utility Company's sources of supply, treatment plant, pumping stations, distribution system, and such other facilities as Utility Company may request.

C. CUSTOMER AND PUBLIC RELATIONS: Service Company shall recommend procedures to promote satisfactory customer and public relations. It shall furnish sales promotional material, including advertising copy, layouts, and scripts. It shall assist in the preparation of news and customer information releases, and in arrangements for public inspections, displays and other related services.

D. EMPLOYEE RELATIONS: Service Company shall assist Utility Company in the procurement of qualified personnel, in the establishment of appropriate rates of pay and in negotiations with bargaining units representing Utility Company's employees. It shall recommend programs for supervision of training and educational assistance, and shall advise on federal and state regulations affecting personnel.

It shall recommend and administer group insurance and pension plans for the benefit of Utility Company. It shall also assist in the establishment of accident prevention and other programs relating to employee health and welfare.

JUL-10-96 WED 12:07 PM UNITED WATER LEGAL FAX NO. 2017677018 P.08

E. ACCOUNTING: Service Company shall keep the general books of account of Utility Company, including records supplemental thereto. It shall prepare monthly financial statements and analyses of accounts of Utility Company and special accounting and financial reports as required by Utility Company. It shall prepare reports on the costs incurred for property additions and improvements and will establish continuing property records as requested.

Service Company shall prepare or assist in the preparation of federal, state and local tax returns for and to the extent required by Utility Company.

Service Company shall keep abreast of and advise Utility Company concerning appropriate accounting theories and principles for Utility Companies and changes therein; it shall advise and assist in the establishment and maintenance of modern record keeping techniques; and it shall review accounting procedures, methods and forms and evaluate systems of internal control for receipt and disbursements of funds, materials and supplies, and other assets.

It shall conduct periodic audits of accounts, records and procedures of Utility Company and submit reports thereon.

F. CORPORATE SECRETARIAL: Service Company shall maintain documents of Utility Company such as minute books, charters, by-laws, contracts, deeds, and other corporate records, and shall administer an orderly program of records retention. It shall maintain, or arrange for the maintenance of, records of stockholders of Utility Company, prepare or arrange for the preparation of stock certificates, perform duties relating to the transfers of stock and perform other corporate secretarial functions as required including preparation of notices of stockholder and director meetings and keeping the minutes thereof.

Service Company shall review, and may assist in the preparation of, documents required by Utility Company such as deeds, easements, contracts, charters, franchises, trust indentures, and regulatory reports.

G. TREASURY: Service Company will coordinate financial arrangements with financial community to arrange and provide for furnishing of Utility Company's entire capital needs from other than internally generated sources.

Service Company shall assist Utility Company in cash management, collection policies, and development of temporary investment programs.

H. PURCHASING: Service Company shall endeavor to arrange for the purchase of equipment, materials, and supplies in volume on a basis advantageous to Utility Company.

I. INSURANCE: Service Company shall review the insurance coverage of Utility Company, recommend the types and limits of insurance adequate for its protection and assist in the placement of such insurance. It shall supervise investigation procedures and review claims and proposals for settlement at request of Utility Company.

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J. DATA PROCESSING: Service Company shall make available to Utility Company electronic data processing services, including system analysis and programming, maintaining general accounting records, financial analysis and studies, area consumption patterns, engineering analysis and studies, and such other functions that may be requested by Utility Company.

K. RATES: Service Company will advise and assist in the preparation of rate schedules for Utility Company's services; will prepare, or assist in preparing, the material and exhibits required for Utility Company's rate cases and render advice with respect to the procedure therein and will, at the request of Utility Company, arrange for the employment of such witnesses as may be required.

L. GENERAL: Service Company shall keep abreast of economic, regulatory, governmental and operational developments and conditions that may affect Utility Company and shall advise Utility Company thereof to the extent that they may be important to Utility Company.

ARTICLE II.

In consideration for the services to be rendered by Service Company as hereinabove provided, Utility Company agrees to pay to Service Company the cost thereof determined as provided in this Article II and in Article III.

The extent of service rendered by Service Company personnel for Utility Company or in common with other Utility Companies shall be based on actual time spent by such personnel as reflected in their daily time sheets or other mutually acceptable means of determination.

All costs of Service Company incurred in connection with services rendered by Service Company which can be identified and related exclusively to Utility Company, shall be charged directly to Utility Company.

All costs incurred in rendering services to Utility Company in common with similar services to other Utility Companies which cannot be identified and related exclusively to services rendered to a particular Utility Company, shall be allocated among all Utility Companies so served, or, in the case of costs incurred with respect to services rendered to a particular group of Utility Companies, among the members of such group, in the manner hereinafter set forth:

1. Administrative, Purchasing, Insurance and General Services: 33-1/3% thereof in proportion to the number of employees, 33-1/3% thereof in proportion to the number of customers served, both as of the end of the preceding calendar year, and 33-1/3% thereof in proportion to operation and maintenance expenses (excluding charges under this agreement, regulatory expenses and provisions for depreciation and taxes) for the preceding calendar year.

2. Engineering Services: 40% in proportion to the sum of utility plant in service and construction work in progress accounts less the reserve for depreciation at the end of the preceding calendar year, 40% thereof in proportion to the volume of water delivered during the preceding calendar year, and 20% thereof in proportion to the total of fuel and power and chemical costs during the preceding calendar year. If any company or component of a company served is engaged in both water and sewer service, the volume of water delivered by such company or component thereof engaged in both services shall be doubled for the purposes of this paragraph.

JUL-10-96 WED 12:08 PM UNITED WATER LEGAL FAX NO. 2017677018 P.10

3. Customer Billing and Communications Services: In proportion to the number of customers at the close of the preceding calendar year.

4. Employee Relations Services: In proportion to the number of employees at the close of the preceding calendar year.

5. Accounting and Data Processing Services: In proportion to the number of transactions processed during the preceding calendar year.

6. Treasury Services: Costs will be allocated on the basis of the proportion of the Utility Company's total capitalization to the consolidated capitalization of General at the end of the preceding year.

ARTICLE III.

In determining the cost to be assessed by Service Company for the rendering of services to Utility Companies as herein provided, there shall be added to the salaries of all officers and employees for whose services charges are to be made, a percentage sufficient to cover the general overhead of Service Company properly allocable thereto. Such percentage shall be calculated on the basis of budgeted costs and adjusted bills will be rendered at the end of each year to reflect actual costs. No general overhead of Service Company shall be added to costs incurred for services of non-affiliated consultants employed by Service Company.

The term "general overhead" shall include (a) salaries of secretaries and clerical personnel, (b) salaries of file clerks, messengers, telephone operators, mail clerks and other employees in the general category of office services, (c) pension and insurance premiums paid for the benefit of Service Company employees, (d) salaries paid during vacation, holidays, sickness and other authorized absences, (e) office rent, utilities, depreciation, general office supplies and other similar expenses, (f) legal, auditing and other fees for services rendered to Service Company, and (g) taxes.

JUL-10-96 WED 12:08 PM UNITED WATER LEGAL FAX NO. 2017677018 P.11

ARTICLE IV.

As soon as practicable after the last day of each month, Service Company shall render a bill to Utility Company for all amounts due from Utility Company for services and expenses for such month, computed pursuant to Articles II and III. Such bills shall be in sufficient detail to show separately the charge for each class of service rendered. All amounts so billed shall be paid by Utility Company within a reasonable time after receipt of the bill therefor.

It is understood by Utility Company that Service Company has entered or may enter into similar agreements with other Utility Companies that are affiliated with General to which similar services are to be furnished. Service Company will not enter into agreements to perform similar services for other companies on terms more favorable than those provided herein.

Service Company agrees to keep its books and records available at all times for inspection by representatives of Utility Company or by regulatory bodies having jurisdiction over Utility Company.

Service Company shall at any time, upon request of Utility Company, furnish any and all information required by Utility Company with respect to the services rendered by Service Company hereunder, the cost thereof, and the allocation of such cost among Utility Companies.

This agreement shall be in full force and effect as of the date first mentioned above, subject to any necessary approval of governmental regulatory agencies having jurisdiction in the premises, and shall continue in full force and effect until terminated by either of the parties hereto giving the other party hereto ninety days' notice in writing; provided, however, that this agreement shall terminate as of the date Utility Company or Service Company ceases to be an affiliate of General.

IN WITNESS WHEREOF, SERVICE COMPANY and UTILITY COMPANY have caused these presents to be signed in their respective corporate names by their respective Presidents or Vice Presidents, and impressed with their respective corporate seals attested by their respective Secretaries or Assistant Secretaries, all as of the day and year first above written.

ATTEST:

Secretary

GENERAL WATERWORKS MANAGEMENT AND SERVICE COMPANY

By
Vice President

ATTEST:

Asst. Secretary

By
President

JUL-10-96 WED 12:09 PM UNITED WATER LEGAL FAX NO. 2017677018 P.12

ADDENDUM

AGREEMENT

BETWEEN

GENERAL WATERWORKS MANAGEMENT AND SERVICE COMPANY

AND

JACKSONVILLE SUBURBAN UTILITIES CORPORATION

Filed with Florida Public Service Commission

Date: _____

JUL-10-96 WED 12:09 PM UNITED WATER LEGAL FAX NO. 2017677018 P.13

ADDENDUM, dated July 1, 1979, to Agreement dated January 1, 1974 between GENERAL WATERWORKS MANAGEMENT AND SERVICE COMPANY and JACKSONVILLE SUBURBAN UTILITIES CORPORATION

ARTICLE II, Paragraph 5, is changed to read as follows:

Accounting and Data Processing Services: Fifty percent will be based on the number of transactions processed during the preceding calendar year, and fifty percent will be based on the capitalization of General at the end of the preceding year.

ATTEST:

GENERAL WATERWORKS MANAGEMENT AND SERVICE COMPANY

Secretary

By: George B. Hughes, Jr.
Vice President

ATTEST:

JACKSONVILLE SUBURBAN UTILITIES CORPORATION
(Utility Company)

Assist. Secretary

By: A. O. Wright
President

JUL-10-96 WED 12:09 PM UNITED WATER LEGAL FAX NO. 2017877018 P.14

ADDENDUM

AGREEMENT

BETWEEN

GENERAL WATERWORKS MANAGEMENT AND SERVICE COMPANY

AND

JACKSONVILLE SUBURBAN UTILITIES CORPORATION

Filed with: Florida Public Service Commission

ADDENDUM, dated July 1, 1985, to Agreement dated May 15, 1974 between GENERAL WATERWORKS MANAGEMENT AND SERVICE COMPANY and JACKSONVILLE SUBURBAN UTILITIES CORPORATION.

ARTICLE II, Paragraph 5, is changed to read as follows:

Accounting and Data Processing Services: In proportion to the capitalization of Utility Company at the end of the preceding year.

ATTEST:

GENERAL WATERWORKS MANAGEMENT
AND SERVICE COMPANY

_____
Assistant Secretary

By: _____
Senior Vice President

ATTEST:

JACKSONVILLE SUBURBAN UTILITIES CORPORATION
(Utility Company)

_____
Assistant Secretary

By: _____
President

United Water Resources

200 Old Hook Road • Harrington Park, New Jersey 07640 • (201) 784-9434

February 17, 1995

Mr. William D. Talbott
Executive Director
Public Service Commission
101 East Gaines Street
Fletcher Building
Tallahassee, FL 32399-0850

Re: Agreements of Jacksonville Suburban Utilities Corporation and South Gate Water & Sewer Company, Inc., with General Waterworks Management and Service Company

Dear Mr. Talbott:

I'm writing to advise you of certain changes which have been taking place at United Water Resources. Initially, I'm pleased that, as of January 1, 1995, I was appointed Vice President and General Counsel, replacing Fred Laurino, who is retiring after over twenty years of service. After serving as a member of the New Jersey Board of Public Utilities from 1976 to 1980, I practiced public utility law in New Jersey until my appointment here. I look forward to working with you as we integrate the many utility operations which now make up the United Water family.

By letter dated May 18, 1994, we informed you that General Waterworks Management and Service Company (GWM&S) would be relocating its headquarters from King of Prussia, Pennsylvania to the offices of United Water Resources (United Water) in Harrington Park, New Jersey, following the merger of GWC Corporation with and into United Water on April 22, 1994. That relocation of GWM&S was completed in November. Since fewer employees of GWM&S elected to relocate than had originally been anticipated, we have begun to replace those functions and have commenced the process of creating a unified management and service operation. While some employees have remained at a relocated United Water Management and Services Company (UWM&S) in Wayne, Pennsylvania, our headquarters is at this office in Harrington Park.

After operating GWM&S out of Harrington Park as a separate corporation since mid-November, it was recently concluded that the operations of GWM&S could be combined with the management and service functions of United Water. Consequently, effective January 1, 1995, UWM&S has assumed the contractual obligations of GWM&S under the existing Agreement, and GWM&S will soon be merged into UWM&S.

The Agreement and the quality and level of the services provided to Jacksonville Suburban Utilities Corporation and South Gate Water & Sewer Company, Inc., under the Agreement, will not be affected by this change. The Company's intent is to preserve the basic structure of the service Company organization and relationships as set forth in the Agreement, which has generally been approved in regulatory management audits. The same types of services will be provided to Jacksonville Suburban Utilities Corporation and South Gate Water & Sewer Company, Inc., in the same manner as set forth in its existing Agreement with GWM&S, and the associated charges will continue to be based on time sheets kept by each employee. Those time sheets will continue to form the basis of the bills that are rendered to Jacksonville Suburban Utilities Corporation and South Gate Water & Sewer Company, Inc., each month. Certain changes will occur as a matter of course, such as the employees and the name and the location of the service Company. Other changes may be made as needs and opportunities for efficiencies arise during the ongoing process of combining the two formerly separate operations.

We will continue to keep the regulatory agencies fully informed as this process continues. I look forward to working with you in my new role here.

Very truly yours,

Richard B. McGlynn
Vice President and
General Counsel

cc: P. Heil
J. A. Dysard
K. L. Bresnahan

JUL-10-96 WED 12:06 PM UNITED WATER LEGAL FAX NO. 2017877018 P.04

ASSIGNMENT AND ASSUMPTION AGREEMENT

THIS AGREEMENT is made and entered into as of January 1, 1995 between General Waterworks Management & Service Company, a Pennsylvania corporation ("GWM&S") and UWR Management & Services Company, a New Jersey corporation ("UWRM&S").

W I T N E S S E T H

GWM&S hereby assigns to UWRM&S all of its rights, title, interest and obligations in and to the Contract attached hereto as Exhibit A, which GWM&S has entered into, and which is currently in effect, with each of the utility companies listed on Exhibit B, attached hereto. UWRM&S hereby agrees to be bound by all terms and provisions of the Contract and assumes all the obligations of GWM&S under the Contract.

GWM&S and UWRM&S agree to do such further acts and to execute and deliver any further agreements, instruments or documents as may be necessary or appropriate to carry out the purposes of this Agreement.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed as of the date first above written.

ATTEST:

Allan D. Shakley
Secretary

GENERAL WATERWORKS MANAGEMENT & SERVICE COMPANY

By:
Name: Joseph V. Boyle
Title: Vice-President
Date: January 1, 1995

ATTEST:

Allan D. Shakley
Secretary

UWR MANAGEMENT & SERVICES COMPANY

By:
Name: Walton F. Hill
Title: Vice-President
Date: January 1, 1995

\PSI\Legal\GWS\Agreemen.AAA

JUL-10-96 WED 12:06 PM UNITED WATER LEGAL FAX NO. 2017877018 P.05

U W Florida Inc.
Docket No.960451-WS

Schedule G-18

Explanation: Items required by FAC, Section 24-30.436 (h), costs charged or allocated from an affiliate.

Description	Amount	Originating Company	Supporting Schedule
Management & Service charges	$870,903	United Water Management & Service Company	G-14,15,&16
Interest	$816,701	United Waterworks Inc.	D-3 & D4
Capital Costs	***	Inflico Degremont,Inc.	G-19

*** During the historic test year, payments were made to Inflico Degremont, Inc. relating to UV disinfection at the Jacksonville Heights and Monterey wastewater treatment plants. Inflico Degremont, Inc. is 100% owned by Degremont, Inc., which is 73% owned by Lyonnaise Des Eaux-Dumez, which in turn, owns 29% of the stock of United Water Resources, the ultimate parent of U W Florida.

Schedule G-19

JACKSONVILLE SUBURBAN UTILITIES CORPORATION
844 CESERY BOULEVARD - SUITE 108 - P.O. BOX 8004
JACKSONVILLE, FLORIDA 32239 - TELEPHONE (904) 725-2865

DATE 3/29 19 95

TO INFILCO DEGREMONT, INC.
2926 ROCKWOOD PKWY.
RICHMOND, VA 23255

REQUISITION NO. E-812

DATE REQUIRED JUNE 1, 1995

HOW SHIP

SHIP TO JACKSONVILLE HEIGHT WTP
5957 TAMPICO ROAD
JACKSONVILLE, FL 32244

ROUTING

TERMS

	1			A FIVE-MODULE AQUARAY U.V. DISINFECTION SYSTEM			126500 00
				FOR: JAX HEIGHTS WTP U.V. SYSTEM			
			052-107.01 95110 OTA				

PLEASE SEND COPIES OF YOUR INVOICE WITH ORIGINAL BILL OF LADING.

- 05751

PURCHASE ORDER

JUL-15-1996 13:39 FROM UNITED WATER FLORIDA TO 9 1281 788 8176 P.04

Infilco Degremont Inc

IDI
Water and Wastewater Treatment

2934 Graywood Parkway
Post Office Box 71309
Richmond, Virginia 23255-1309 USA
Telephone: (804) 756-7600
Telex: 827484
Telefax: (804) 756-7643

FINAL CONTRACT

December 22, 1994

G. W. C.
RECEIVED
DEC 27 1994
FLORIDA District

Jacksonville Suburban Utilities Corp.
Engineering Department
Attention: Steve Manis, P.E.
1400 Milcoe Road
Jacksonville FL 32225

Re: Aquaray® UV Disinfection Equipment for
Jacksonville Heights Wastewater Treatment Plant
Jacksonville, Florida
Infilco Degremont Inc. Proposal No. 124-8584/R

Dear Mr. Manis:

Thank you for your Letter of Intent dated December 19, 1994 received by Infilco Degremont Inc. on December 19, 1994.

Attached for your use and reference in preparing your purchase order is a copy of our confirming proposal No. 124-8584/R dated December 22, 1994. This proposal represents our complete offer to your company and conforms with all changes, to our earlier proposal as discussed with Mr. Tom Cleveland of United Water Works today, December 22, 1994.

During my conversation with Tom, he requested us to revise our proposal once again by adding back in the module that was deleted from the previous proposal dated December 15, 1994. The revised price as per the enclosed proposal is $124,500.00.

We have now entered your order into our scheduling system and are proceeding as requested with the preparation of submittal drawings in good faith that your written purchase order, in accordance with our confirming proposal, will be received no later than January 16, 1995.

We will promptly review your written purchase order upon receipt and will respond with our acknowledgement as soon thereafter as we can.

Should you wish to discuss this information in detail, please feel free to call the undersigned directly. Once again, thank you for sending us your Letter of Intent timely and we look forward to working with you on this very important project.

MERRY CHRISTMAS AND HAPPY NEW YEAR TO YOU AND YOUR FAMILY!!

Sincerely.

Geronimo A. Balallo
Project Engineer

GAB/124PR6
Enclosure

IDI Sales Representative
Mr. O. H. "Sonny" Moss
MOSS-KELLEY, INC.
2180 West S.R. 434
Suite 1178
Longwood FL 32779
Telephone No.: 407/774-7200
Telefax No. : 407/774-7209

24-Jun-96

IDI CONTRACT NO. 96-378

Project Number:	100521.m2.pm
Project Name:	Monterey Wastewater Treatment Facility
Purchase Order No.:	10771-002
Purchase Order for:	Supply of Ultraviolet Disinfection Equipment
Phase No.:	115430
Requisition No.:	1
Period Covered by This Requisition:	Shop Drawing Approval
Terms of Payment:	5% Approved Shop Drawing 90% Upon Delivery 3% O&M Manuals 2% Start-Up & Testing 10% Owner Final Acceptance (i.e., within 180 days of Delivery of UV System)

Award Amount:	$197,946.00	
Change Orders or	$0.00	
Change Notices To Date:	$0.00	
Contract Amount To Date:	$197,946.00	
Percentage Completed:	85%	
Gross Amount Earned To Date:	$167,998.25	
Retainage (if any):	$0.00	
Net Amount Earned To Date:	$167,998.25	
Sales Tax This Period:	$8,998.98	Includes balance of surtax
Previous Requisitions:	$8,992.75	
Amount of This Requisition:	$167,998.25	
Balance Due After This Payment*:	$29,946.75	*Not including sales tax

SP Tax: CH2M Hill
5802 Harris Avenue
Jacksonville, FL 32211
Attn: Mr. Robert T. Hale

Infilco Degremont Inc.

REMIT TO
BOX 25648
RICHMOND, VA 23278

96378	June 24, 1996	96406007

03838-0-00
CH2M/HILL
5802 HARRIS AVENUE
JACKSONVILLE, FL. 32211

SHIP TO: CH2M/HILL (UNTD. WTR.FL.)
% MONTEREY MWTP
5802 HARRIS AVENUE
JACKSONVILLE, FL. 32211

		NET 30 DAYS	10771-002

TO INVOICE FOR 80% OF TOTAL
CONTRACT DUE UPON DELIVERY:

$197,645.00 @ 80% $158,116.00

$158.116.00

STATE TAX 6.00% (100138) 9,486.96

SURTAX BASED ON ITEMS SHIPPED 202.02

INVOICE TOTAL $167,804.98

06/24/96 15:22 TX/RX NO.0941 P.003

UNITED WATER FLORIDA

Computation of the Test Year Level of Salaries and Wages
For the Test Year Ending December 31, 1997

	BASE YEAR 12/31/96	TWELVE MONTHS ENDING 12/31/98	TEST YEAR 12/31/97	TEST YEAR ADJUSTMENT
Salary and Wages	$3,827,713	$4,239,885	$4,378,833	
Percent Expensed	89.36%	85.65%	85.65%	
Wages Expensed	$3,420,602	$3,631,481	$3,748,787	
Percent Allocated to Water	41.11%	36.00%	36.00%	
Percent Allocated to Wastewater	58.89%	64.00%	64.00%	
Salary and Wages Water	$1,406,208	$1,307,328	$1,349,553	(56,653)
Salary and Wages Wastewater	$2,014,398	$2,324,135	$2,399,205	384,509
TOTAL	$3,420,602	$3,631,461	$3,748,787	$328,155

Explanation:
The test year level of wages was developed by applying an escalator of 3.23% to the employees gross wages. A four year average factor of 85.65% was applied to the gross level of salaries to develop the amount that would be allocated to water and wastewater expense. The payroll costs are then allocated to water and wastewater accounts based on the 1995 level of rate base as recorded, on pages S-1 and W-1, in the 1995 PSC annual report. The projection also includes the addition of 4 employees to the employee complement.

UNITED WATER FLORIDA

Computation of the Test Year Level of Employee Hospitalization and Group Health and Life Insurance For the Test Year Ending December 31, 1997

	BASE YEAR 12/31/95	TWELVE MONTHS ENDING 12/31/96	TEST YEAR 12/31/97	TEST YEAR ADJUSTMENT
Water Insurance	$162,114	$186,341	$202,035	$39,920
Wastewater Insurance	343,510	331,272	359,173	15,663
TOTAL MEDICAL	$505,624	$517,613	$561,207	$55,583

Explanation:

The Test Year level of expense for medical and dental insurance is based on the latest known "shared costs". The latest known shared costs reflect the changes made Corporate wide to the insurance plan. The Group insurance level of expense was calculated by applying the latest known premiums for to the test year level of coverage. The medical expense was escalated at a rate of 9%. This rate was developed by Company's Actuary, Alexander and Alexander(A&A). (A&A) used the same factor in the post retirement forecast. The Test Year level of expense was adjusted for the employees' contribution for parent/child, single and family coverage. These results include employee contributions for single, family and parent/child coverages. The contributions are listed below. The capitalized portion of these benefits are included in the "Payroll Overhead Credit" adjustment.

EMPLOYEE'S ANNUAL CONTRIBUTIONS	COMPREHENSIVE	DPP	HMO
SINGLE	$402	$204	$276
FAMILY	900	324	462
PARENT/CHILD	660	438	639

UNITED WATER FLORIDA

Computation of the Test Year Level of
Pensions
For the Test Year Ending December 31, 1997

	BASE YEAR 12/31/95	TWELVE MONTHS ENDING 12/31/96	TEST YEAR 12/31/97	TEST YEAR ADJUSTMENT
Water Expense	($58,968)	$50,362	$50,362	$109,330
Wastewater Expense	115,475	89,533	89,533	(25,942)
TOTAL	$56,507	$139,895	$139,895	$83,388
Adjusted				
Water				
Wastewater Expense	16,952			
ADJUSTED TOTAL	39,555			
	$56,507			

Explanation:
The test year level of expense for Pensions was based on the latest actuarial information available regarding 1996 pension costs from Alexander and Alexander. The pension costs are then allocated to water and wastewater accounts based on the 1995 level of rate base, as recorded on pages S-1 and W-1, in the 1995 PSC annual report. The capitalized portion of this benefit is included in the "Payroll Overheads", schedule G-33.

UNITED WATER FLORIDA

Computation of the Test Year Level of
Post Retirement Benefits Other than Pension
For the Test Year Ending December 31, 1997

	BASE YEAR 12/31/96	TWELVE MONTHS ENDING 12/31/98	TEST YEAR 12/31/97	TEST YEAR ADJUSTMENT
Total OPEB Expense	$15,607	$503,872	$539,663	
Allocation to Water		36.00%	36.00%	
Allocation to Wastewater		64.00%	64.00%	
Water Expense	$15,607	$181,394	$194,279	$178,672
Wastewater Expense		$322,478	$345,384	$345,384
				$524,056

Explanation:
SFAS NO. 106, which became effective in 1993, requires the Company to recognize the future cost of employee Post Retirement Benefits Other than Pensions (OPEB) on its financial statements over the service lives of the covered employees. The capitalized portion of this expense appears in the "Payroll Overheads", schedule G-33.

UNITED WATER FLORIDA

Computation of the Test Year Level of
Employee Savings Expense
For the Test Year Ending December 31, 1997

	BASE YEAR 12/31/96	TWELVE MONTHS ENDING 12/31/96	TEST YEAR 12/31/97	TEST YEAR ADJUSTMENT
Water Expense	69,613	31,977	33,008	(36,605)
Wastewater Expense	0	56,848	58,682	58,682
TOTAL	$69,613	$88,825	$91,690	$22,077
ADJUSTED				
Water Expense	20,664			
Wastewater Expense	48729			
TOTAL	$69,613			

Explanation:
The test year level of employee saving expense was determined by using the test year wages and applying applicable percent for each employees contribution to their test year level of wages. The employees contribution is then multiplied by 50%. The Company matches the employees contribution by 50%.

These costs are then allocated to water and wastewater accounts based the 1996 level of rate base, as recorded on pages 2-1 and W-1, in the 1996 PSC annual report. The capitalized portion of this benefit is included in the "Payroll Overheads". Schedule G-33.

SCHEDULE G-25

UNITED WATER FLORIDA
Computation of the Test Year Level of Outside Services
For the Test Year Ending December 31, 1997

	BASE YEAR 12/31/95	TWELVE MONTHS ENDING 12/31/96	TEST YEAR 12/31/97	TEST YEAR ADJUSTMENT
Outside Services – Water	116,583	130,042	216,029	99,446
Outside Services – Wastewater	204,527	234,346	338,367	133,840
GRAND TOTAL	$321,110	$364,388	$554,396	$233,286
Adjustments for IT Project				
Water	30,713			
Wastewater	56,774			
Total	$87,487			
Grand total includes these costs				
Replacement I.T. Costs				
Water		50,555	126,129	
Wastewater		84,646	185,403	
Total I.T. Costs		135,201	311,532	

Explanation:
The test year level of outside services have been adjusted for cost associated with information technology. These projects provide for the development and implementation of a new Integrated Financial Management System (IFMS), a new Customer Service Information System (CIS) and associated Technical Architecture projects (STARNET).

SCHEDULE G-26

UNITED WATER FLORIDA
Computation of the Pro Forma Year Level of Purchased Water
For the Pro Forma Year Ending December 31, 1997

	Number of Bills/CCF'S Purchased	5/1/96 Current Rates	Annualized Level of Expense	Rates Effective 1/1/97	1/1/97 Annualized Level of Expense	Rates Effective 4/1/97	4/1/97 Annualized Level of Expense
GENERAL SERVICE							
Bills: 3" Meters	1	$75.35	$75.35	$81.20	$81.20	$85.30	$85.30
Bills: 4" Meters	116	115.35	13,380.60	124.30	14,418.80	130.60	15,149.60
Bills: 6" Meters	22	226.85	4,990.70	244.50	5,379.00	256.80	5,649.60
Bills: 8" Meters	11	360.35	3,963.85	388.40	4,272.40	408.00	4,488.00
CCFs Purchased	208,773	$0.63	131,527.99	0.68	$141,966	0.72	$150,317
		TOTAL	$153,938		$166,117		$175,689

Test Year Level of Expense	$173,296
Base Year Level of Expense	115,374
Test Year Adjustment	$57,922

Explanation:
The test year level of expense was determined by pricing the base year level of water purchased by the rates that will be in effect during that period from the City of Jacksonville.

UNITED WATER FLORIDA

Computation of the Test Year Level of Purchased Power, Heating & Lighting Expense For the Test Year Ending December 30, 1997

	BASE YEAR 12/31/96	TWELVE MONTHS ENDING 12/31/96	TEST YEAR 12/31/97	TEST YEAR ADJUSTMENT
Wastewater Power Costs	$866,563			
Wastewater Sales (T.G.)	3,625,696	3,639,575.0	3,680,496.0	
Cost per T.G. Treated	$0.24			
Actual Wastewater Sales (T.G.)		3,639,575	3,680,496	
Cost per T.G. Treated		$0.24	$0.24	
WASTEWATER POWER EXPENSE		$873,498	$883,319	$16,756
Water Power Costs	$423,990			
Water Sales (T.G.)	4,280,636.0			
Cost per T.G. Sold	$0.10			
Projected Water Sales		4,379,002.0	4,454,681.0	
Cost per T.G. Sold		$0.10	$0.10	
WATER POWER EXPENSE		$437,900	$445,468	$21,478
Water	423,990	$437,900	$445,468	$21,478
Wastewater	866,563	$873,498	$883,319	$16,756
	$1,290,553	$1,311,398	$1,328,787	$38,234

* T.G.= thousand gallons

Explanation:
The test year level of power purchased was calculated by dividing the base year level of power expense by the base year level of water and wastewater sales. This unit was applied to the test year level of water and wastewater sales, as discussed in the testimony of Mr. Gradilone, in order to develop the test year level of expense.

SCHEDULE G-26

UNITED WATER FLORIDA

Summary of Projected Chemical Costs
For the Test Year Ending December 31, 1997

CHEMICAL	TYPE OF UNITS	1996 WATER UNITS	1997 WATER UNITS	1996 WASTE WATER UNITS	1997 WASTE WATER UNITS	UNIT COST	1996 WATER EXPENSE	1997 WATER EXPENSE	1996 WASTE WATER EXPENSE	1997 WASTE WATER EXPENSE
POLYMER WW	GALLONS			1,109	1,121	$14.380			15,944	16,122
SULFUR DIOXIDE WW	POUNDS			73,493	74,316	$0.240			17,636	17,836
LIME WW	POUNDS			62,454	63,154	$0.106			6,620	6,694
ODOR CONTROL WW	GALLONS			3,373	3,411	$3.000			10,119	10,233
BIOSCENT WW	GALLONS			1,453	1,470	$20.910			30,391	30,732
CHLORINE WW	POUNDS			146,812	148,456	$0.263			38,536	38,970
CHLORINE W	POUNDS	310,339	315,661			$0.2625	$81,464	$82,861		
ZINC POLYPHOSATE W	POUNDS	9,801	9,966			$1.4000	13,722	13,955		
						TOTAL	$95,186	$96,816	$119,251	$120,587

	WASTE WATER	WATER	TOTAL
TEST YEAR	120,587	96,816	$217,403
BASE YEAR	118,206	88,133	$206,339
ADJUSTMENT	$2,381	$8,683	$11,065

Explanation:
The latest known chemical costs were applied to the test year level of chemicals in order to develop the test year level of chemical expense. The test year chemical levels were calculated by dividing the base year sales into each chemical used. These units were applied to the test year level of sales which developed the test year chemical levels.

UNITED WATER FLORIDA
Computation of the Test Year Level of
Transportation Expense
For the Test Year Ending December 31, 1997

	BASE YEAR 12/31/95	TWELVE MONTHS ENDING 12/31/96	TEST YEAR 12/31/97	TEST YEAR ADJUSTMENT
LEASE	148,800	286,868	307,993	
FUEL	77,758	87,840	87,840	
GENERAL MAINTENANCE	112,612	115,315	118,198	
TOTAL	$339,170	$490,023	$514,031	$174,861
Water Percent		36.00%	36.00%	
Wastewater Percent		64.00%	64.00%	
Water Expense	$104,944	$176,408	$185,051	$80,107
Wastewater Expense	$234,226	$313,615	$328,980	$94,754

Explanation:

The test year level of expense is comprised of gasoline, vehicle leasing and maintenance of vehicles. The test year level of vehicle lease expense is based on the vehicle leasing program being fully implemented. The program will be fully implemented at the beginning of 1997.

The test year level of gasoline expense was developed by applying the latest known fuel charges to the test year level of gasoline used.

The general maintenance charges were calculated by applying the GNP of 2.4% and 2.5% to the base year level of expense for 1996 and 1997 respectively.

These costs are then allocated to water and wastewater accounts based on the 1995 level of rate base, as recorded on pages S-1 and W-1, in the 1995 PSC annual report. The capitalized portion of these costs appear in the "Transportation Overheads", schedule G-34.

UNITED WATER FLORIDA

Computation of the Pro Forma Year Level of Uncollectible Accounts Expense For the Year Ending December 31, 1997

	BASE YEAR 12/31/95	TWELVE MONTHS ENDING 12/31/96	TEST YEAR 12/31/97	TEST YEAR ADJUSTMENT
Water Revenues	$6,662,515	$7,119,104	$7,286,446	
Avg. Percent of Net Write-Offs and Revenues	0.49%	0.58%	0.580%	
Water Customer Uncollectibles	$33,419	$41,291	$42,261	$8,842
Wastewater Revenues	$13,639,705	$15,466,016	$15,873,782	
Avg. Percent of Net Write-Offs and Revenues	0.58%	0.66%	0.66%	
Wastewater Customer Uncollectibles	$79,860	$102,208	$103,447	$23,587
TOTAL	$113,279	$143,499	$145,708	$32,429

Explanation:

The test year level of Customer Uncollectible expense was computed by applying the four year average percent of net write-offs to the test year revenues.

UNITED WATER FLORIDA
Computation of the Test Year Level of Management Fees
For the Test Year Ending December 31, 1997

	BASE YEAR 12/31/95	TWELVE MONTHS ENDING 12/31/96	TEST YEAR 12/31/97	TEST YEAR ADJUSTMENT
Total Management Fees	$870,903	$836,700	$860,692	($10,211)
Water Percent		36.00%	36.00%	
Wastewater Percent		64.00%	64.00%	
Water Expense	$391,271	$302,292	$309,849	$48,578
Wastewater Expense	$808,632	$537,408	$550,843	($58,789)
TOTAL				($10,211)

Explanation:
As a result of the reorganization and consolidation of the former GWC Management and Services Company with UWM&S, the UWM&S allocation had been revised. The 1996 operating plan, adjusted by 2.5% into the test year was used for the test year level of expense. The 1996 operating plan was the Company's best estimate of the Management Fees for the Company.

These costs are then allocated to water and wastewater accounts based on the 1995 level of rate base, as recorded on pages S-1 and W-1, in the 1995 PSC annual report.

SCHEDULE G-32

UNITED WATER FLORIDA

Computation of the Test Year Level of Casualty, Liability, and Injuries and Damages Insurance Costs For the Test Year Ending December 31, 1997

	BASE YEAR 12/31/95	TWELVE MONTHS ENDING 12/31/96	TEST YEAR 12/31/97	ADJUSTMENT
INSURANCE EXPENSE				
Water	67,859	95,220	95,220	27,361
Wastewater	157,136	169,280	169,280	12,144
TOTAL	$224,995	$264,500	$264,500	
WORKERS COMPENSATION				
Water	35,427	47,725	47,725	12,299
Wastewater	83,932	84,845	84,845	913
TOTAL	$119,359	$132,571	$132,571	
TOTAL				
Water	$103,286	$142,945	$142,945	$39,660
Wastewater	$241,068	$254,125	$254,125	$13,057
GRAND TOTAL	$344,354	$397,071	$397,071	$52,717

Explanation:

The Test Year level of Insurance Expense is based on the latest known annual premiums for policies that are in effect. A portion of the Auto Insurance is capitalized through the "Transportation Overhead Credit", schedule G-34. Workers compensation was developed utilizing a four year average of the workers compensation expense.

UNITED WATER FLORIDA
Computation of the Test Year Level of
Payroll Overheads
For the Test Year Ending December 31, 1997

	BASE YEAR 12/31/95	TWELVE MONTHS ENDING 12/31/96	TEST YEAR 12/31/97	TEST YEAR ADJUSTMENT
Test Year Payroll		$4,239,805	$4,376,833	
Percent Charged to Other O&M				
Water		5.16%	5.16%	
Wastewater		9.18%	9.18%	
Payroll Other than O&M				
Water		$218,880	$226,053	
Wastewater		$389,298	$401,872	
Overhead Rate		47.00%	46.14%	
Overhead Credit				
Water	($179,214)	($102,921)	($104,301)	$71,913
Wastewater	($83,015)	($182,979)	($186,424)	($102,409)
TOTAL	($259,228)	($285,891)	($288,725)	($30,487)

Explanation:
The test year level of expense is based on the projected level of payroll related expenses adjusted for the test year level of salaries and wages that are anticipated to be charged to other than O&M in the projected period.

UNITED WATER FLORIDA
Computation of the Test Year Level of Transportation Overheads
For the Test Year Ending December 31, 1997

	TWELVE MONTHS ENDING 12/3196	TEST YEAR 12/31/97	TEST YEAR ADJUSTMENT
Transportation Related Expenses			
Vehicle Leasing	286,868	307,993	
Auto Insurance	25,700	25,700	
Fuel	87,840	87,840	
Other Transportation	115,315	118,198	
TOTAL TRANSPORTATION EXPENSES	$515,723	$539,731	
Percent to Water	36.00%	36.00%	
Percent to Wastewater	64.00%	64.00%	
Transportation Costs to Water	$185,660	$194,303	
Transportation Costs to Wastewater	$330,063	$345,428	
Total Projected Payroll	4,239,885	4,376,833	
Percent to Water	36.00%	36.00%	
Percent to Wastewater	64.00%	64.00%	
Total Projected Water Payroll	$1,526,358	$1,575,660	
Total Projected Wastewater Payroll	2,713,527	2,801,173	
Total Transportation Costs	$515,723	$539,731	
Total Payroll	$4,239,885	$4,376,833	
Transportation Overhead %	12.16%	12.33%	
Total Projected Payroll	$4,239,885	$4,376,833	
Percent to Other O&M			
Water	5.16%	5.16%	
Wastewater	9.18%	9.18%	
Amount Chargeable to Other than O&M			
Water	$218,980	$226,053	
Wastewater	389,298	401,872	
Water Payroll Chargeable to Other O&M	($218,980)	($226,053)	
Water Transportation Overhead	12.16%	12.33%	
Water Overhead Credit	($26,636)	($27,876)	
Water Overhead Credit	($26,636)	($27,876)	
Base Year	(26,369)	(26,369)	
Water Adjustment	($267)	($1,507)	
Wastewater Payroll Chargeable to Other O&M	(389,298)	(401,872)	
Transportation Overhead	12.16%	12.33%	
Wastewater Overhead Credit	($47,353)	($49,557)	
Wastewater Overhead Credit	(47,353)	(49,557)	
Base Year	(13,722)	(13,722)	
Wastewater Adjustment	($33,631)	($35,835)	($37,342)

Explanation

The test year level of expense for transportation overheads was developed by dividing the test year level of the transportation costs by the test year level of the gross payroll. The payroll chargeable to other O&M is then applied to this factor in order to establish the test year level of transportation overhead credit.

UNITED WATER FLORIDA
Wastewater Operations
Computation of the Test Year Level of
Amortizations
For the Test Year Ending December 31, 1997

	BASE YEAR 12/3195	TWELVE MONTHS ENDING 12/3196	TEST YEAR 12/3197	TEST YEAR ADJUSTMENT
WASTEWATER OPERATIONS				
Jax Heights Tank Painting	21,928	21,948	21,948	
Jax Heights Tank Painting	22,644	22,644	22,644	
Ponce de Leon Tank Painting	9,742	10,668	10,668	
Royal Lakes Walkway Tank Painting	9,798	4,348	13,044	
Montery Sewer Tank Painting	4,920	4,920	4,920	
Royal Lakes Tank Painting	6,516	6,516	6,516	
Jax Heights -- Engineering Study	2,225	2,160	2,160	
Fishing Creek Study	6,100	6,072	6,072	
Royal Lakes Digester	9,900	9,900	9,900	
Deferred Moving Expenses			7,981	
Deferred Vision 2000 Expense			16,618	
TOTAL AMORTIZATON EXPENSE	$93,773	$89,176	$122,470	$28,697
AMORTIZATION OF UTILITY PLANT AQUISITION ADJUSTMENTS				
UPAA St. John Excess	1,836	1,836	0	
Prov for Amort Sewer Acq. Adj	11,572	0	0	
Lucina (Sewer)	0	26,580	26,580	
Yulee (Sewer)	0	3,500	3,500	
Ponce deLeon	0	(470)	(470)	
TOTAL	$13,408	$31,446	$29,610	$16,202

Explanation:
In accordance with Rule 25--30.433 (8), the Company is amortizing the unamortized balances over five years.
The acquisitions of utility plant adjustments are being amortized over twenty years.

UNITED WATER FLORIDA
Water Operations
Computation of the Test Year Level of
Amortizations
For the Test Year Ending December 31, 1997

	BASE YEAR 12/3195	TWELVE MONTHS ENDING 12/3196	TEST YEAR 12/3197	TEST YEAR ADJUSTMENT
WATER OPERATIONS				
Cash over/under	0	5	0	
Elvia II Tank Painting	10,836	10,836	10,836	
Oak Hill Tank Painting	928	0	0	
Alderman PK&GS Tank Painting	2,616	2,180	0	
Alderman PK&GS WGS Tank Painting	1,500	1,500	0	
Columbine Tank Painting	5,604	5,604	5,604	
Royal Lakes GS Tank Painting	4,464	0	0	
Tank Painting P.V. Div. #1	0	2,052	1,584	
Corona Drive Tank Painting	0	9,199	11,554	
Pompano Elev Tank Painting	7,200	7,200	2,400	
Rlakes Elev. Tank Painting	9,300	9,300	9,300	
Holly Oaks Tank Painting	1,596	1,596	1,330	
San Jose Tank Painting	5,676	5,676	1,892	
Queen Akers Tank Painting	0	4,008	6,336	
Ponce de Leon Tank Painting	18,967	19,080	19,080	
PV Aia South Tank Painting	3,399	3,420	3,420	
PV Aia North Tank Painting	3,374	3,360	3,360	
Green Forest Tank Painting	2,364	2,364	2,364	
Lucena Tank Painting	2,508	2,508	2,090	
Alderman II Tank Painting	0	6,592	9,035	
Monument GS Tank Painting	8,520	8,520	8,520	
Alderman Park Tank Painting	0	8,015	11,363	
Moving Expenses			4,489	
Misc. Deferred Debits			7,726	
Vision 2000 Expense			9,347	
TOTAL	$88,852	$113,015	$131,630	$42,778
AMORTIZATION OF UTILITY PLANT AQUISITION ADJUSTMENTS				
Prov for Amort Water Acquist Adjustment	4,976	10,913	10,913	
UPAA St. John's Excess	2,700	2,700	2,700	
Acquistion Adj. Ponte Vedra	5,076	5,076	5,076	
Yulee			1,900	
UPPA – St John's Excess (W)		2,700	2,700	
Ponce deLeon			(490)	
TOTAL	$12,752.00	$21,389.00	$22,799.00	$10,047

Explanation:
In accordance with Rule 25-30.433 (8), the Company is amortizing the unamortized balances over five years.
The acquisitions of utility plant adjustments are being amortized over twenty years.

UNITED WATER FLORIDA
Computation of the Test Year Level of
Rate Case Expense
For the Test Year Ending December 31, 1997

UWM&S PERSONNEL	$190,000
PROFESSIONAL SERVICES	225,000
MISC.	15,000
TOTAL	$430,000
4 YEAR AMORTIZATION	4
ANNUAL EXPENSE	$107,500
Water	$38,700
Wastewater	68,800
Annual Expense	$107,500
Test Year 1997	$107,500
Base Year 1995	0
Test Year Adjustment	$107,500

Explanation:
The Company is amortizing the unamortized balances over four years.

UNITED WATER FLORIDA
Computation of the Test Year Level of
Leased Office Equipment
For the Test Year Ending December 31, 1997

	BASE YEAR 12/31/96	TWELVE MONTHS ENDING 12/3196	TEST YEAR 12/31/97	TEST YEAR ADJUSTMENT
Water Expense	$73,330	$27,046	$27,046	($46,284)
Wastewater Expense	0	$48,082	$48,082	48,082
TOTAL	$73,330	$75,129	$75,129	$1,799
Adjusted				
Water Expense	21,999			
Wastewater Expense	51,331			
ADJUSTED LEASE EXPENSE	$73,330			

Explanation:
The test year level of leased office costs is based on current contracts that remain in effect during the test year period.
These costs are then allocated to water and wastewater accounts, based the 1996 level of rate base, as recorded on pages S-1 and W-1, in the 1996 PSC annual report.

UNITED WATER FLORIDA

Computation of the Test Year Level of
Other Operation and Maintenance Expenses
For the Test Year Ending December 31, 1997

	BASE YEAR 12/31/96	TWELVE MONTHS ENDING 12/31/96	TEST YEAR 12/31/97	TEST YEAR ADJUSTMENT
WATER OPERATIONS				
Total Operation & Maintenance	$3,486,046			
Less: Total Level of Expenses for Items to be Specifically Adjusted for Other O&M	2,801,171			
Other O&M	$685,875	$703,360	$720,944	$34,069
WASTEWATER OPERATIONS				
Total Operation & Maintenance	$6,917,139			
Less: Total Level of Expenses for Items to be Specifically Adjusted for Other O&M	5,661,134			
Other O&M	$1,256,004	$1,286,149	$1,318,303	$62,299
GRAND TOTAL	$1,942,880	$1,989,509	$2,039,247	$96,367

Explanation:

The Blue Chip Consensus, as found in the Blue Chip Economic Indicators dated June 10, 1996, forecasts the Gross Domestic Implicit Price Deflator to escalate at an annual rate of 2.4% and 2.5% for 1996 and 1997, respectively.

SCHEDULE G-39

UNITED WATER FLORIDA
Computation of the Test Year Level of
Outside Sewage Treatment for Wastewater
For the Test Year Ending December 31, 1997

Base Year Level of Wastewater Sales (T.G.)			
Base year Outside Treatment	3,625,696		
Units of Sewage Produced to Sewage treated Outside (T.G.)	147,918		
		24.51	
1996 Level of Sewage Produced (T.G.)			
Divided by Sewage Produced to Outside Treatment	3,639,575.00		
1996 Level of Outside Sewage	24.51		
Cost Per T.G.			
1996 Level of Expense		148,493	
		$2.33	
			345,990
1997 Level of Sewage Produced			
Divided by Sewage Produced to Outside Treatment	3,680,496		
1996 Level of Outside Sewage	24.51		
Cost Per T.G.			
1997 Level of Expense		150,163	
		$2.33	
			349,880
1997 Test Year Level of Expense			
1995 Base Year Level of Expense			$349,880
ADJUSTMENT			$339,829
			$10,051

Explanation:
The test year level of expense was developed by applying the ratio of base year wastewater sales, to wastewater treated by outside contractors. This factor was applied to the test year level of wastewater sales to calculate the test year level of wastewater to be treated by outside contractors. The current tariffed rate of $2.33 per thousand gallons, for the City of Jacksonville Public Authorities was applied to the test year of Outside Sewage to be treated in order to develop the test year level of expense for Outside Sewage Treatment.

UNITED WATER FLORIDA
Computation of the Test Year Level of
Sludge Hauling Expense for Wastewater
For the Test Year Ending December 31, 1997

Base Year Level Wastewater Sold (T.G.)	3,625,000		
Base Year Level of Sludge Hauled (T.G.)	13,000		
Unit of Sludge Hauled per Gallon (T.G.) Treated		265	
1998 Level of Wastewater Sold (T.G.)		3,636,575	
Unit of Sludge to Gallon (T.G.) Treated		265	
1998 Level of Sludge Hauled		13,734.25	
Current Contracted Price (per thousand gallons)		$32.50	
1998 Level of Expense		$446,385	
1997 Level of Wastewater Sold (T.G.)		3,680,406	
Unit of Sludge to Gallon Treated		265	
1997 Level of Sludge Hauled		13,888	
Current Contracted Price (per thousand gallons)		$32.50	
1997 Test Year Level of Expense		$451,360	
Test Year Level for Wastewater			$451,393
Base Year			496,806
Adjustment			($45,414)

* T.G. = thousand gallons

Explanation:
The test year level of expense was developed by applying the ratio of wastewater sales in the base year to wastewater hauled. This factor was applied to the test year level of wastewater sales in order to calculate the test year level of sludge to be hauled. A contractual rate of $32.50 per thousand gallons, with Duval Sludge Haulers, was applied to the test year level of sludge to be hauled which developed the test year level of sludge hauling expense.

UNITED WATER FLORIDA
Computation of the Test Year Level of
Depreciation Expense
For the Test Year Ending December 31, 1997

	BASE YEAR 12/31/95	TWELVE MONTHS ENDING 12/31/96	TEST YEAR 12/31/97	TEST YEAR ADJUSTMENT
Water	517,733	1,027,563	1,323,173	805,440
Wastewater	1,020,645	2,450,381	2,955,113	1,934,466
TOTAL	$1,538,378	$3,477,944	$4,278,286	$2,739,906

Explanation:
The test year level of depreciation expense is based by applying the applicable depreciation rates to the test year level of depreciable plant as discussed in the testimony of Company witness McGuire.

SCHEDULE G-42

UNITED WATER FLORIDA

Computation of the Test Year Level for
PSC Commission Assessment
For the Test Year Ending December 31, 1997

	BASE YEAR 12/31/95	TWELVE MONTHS ENDING 12/31/96	TEST YEAR 12/31/97	ADJUSTMENT
Water				
Latest Known Assessment	6,882,515	7,116,104	7,286,448	
Revenue Taxes Water	4.50%	4.50%	4.50%	
	$308,363	$320,360	$327,890	$19,527
Wastewater				
Latest Known Assessment	13,839,705	15466016	15873782	
Revenue Taxes Wastewater	4.50%	4.50%	4.50%	
	$613,787	$696,871	$705,320	$91,533
TOTAL	$922,150	$1,017,230	$1,033,210	$111,060

Explanation:

The Test Year level of expense is based on the projected revenues, as discussed in the testimony of Mr. Gradilone, for the twelve months ending December 31, 1997 times the latest known assessment rate of 4.5%.

UNITED WATER FLORIDA
Computation of the Test Year Level for Payroll Taxes
For the Test Year Ending December 31, 1997

	BASE YEAR 12/31/95	TWELVE MONTHS ENDING 12/31/96	TEST YEAR 12/31/97	TEST YEAR ADJUSTMENT
Water Payroll Taxes				
F.I.C.A.	$87,278	$115,949	$119,738	
S.U.I.	1627.05	$1,603	$1,603	
F.U.I.	1857.1	$2,137	$2,137	
Total	$90,762	$119,689	$123,478	$32,716
Wastewater Payroll Taxes				
F.I.C.A.	203,649	$206,132	$212,867	
S.U.I.	3,797	$2,849	$2,849	
F.U.I.	4,333	$3,799	$3,799	
Total	$211,779	$212,780	$219,516	$7,737
TOTAL	$302,541	$332,469	$342,993	$40,452

EXPLANATION:

For the Test Year, the following wage bases and tax rates were used:

	WAGE BASE	TAX RATE
F.I.C.A.	$65,700	6.20%
F.I.C.A. (Medicare)	Unlimited	1.45%
S.U.I.	7,000	0.60%
F.U.I.	7,000	0.80%

SCHEDULE G-44

UNITED WATER FLORIDA
Computation of the Test Year Level for
Ad Valorem Taxes
For the Test Year Ending December 31, 1997

	BASE YEAR 12/31/95	TWELVE MONTHS ENDING 12/31/96	TEST YEAR 12/31/97	TEST YEAR ADJUSTMENT
Water	353,430	428,397	494,541	141,111
Wastewater	824,670	680,441	785,501	(39,169)
TOTAL	$1,178,100	$1,108,838	$1,280,042	$101,942

Explanation:

The Test Year level of expense is based on the level that was approved in Case WF-96-0079, and escalated at a rate of 15.44% into the test year. The 15.44% is a four year average of the ad valorem tax expense from 1991 through 1995.

UNITED WATER FLORIDA
Computation of the Test Year Level for
Other Taxes
for the Test Year Ending December 31, 1997

Other Taxes and Licenses	BASE YEAR 12/31/95	TWELVE MONTHS ENDING 12/31/96	TEST YEAR 12/31/97	TEST YEAR ADJUSTMENT
Water	8,779	8,990	9,214	$435
Wastewater	16,289	16,689	17,097	$808
TOTAL	$25,068	$25,679	$26,311	$1,243

Explanation:

The Blue Chip Consensus, as found in the Blue Chip Economic Indicators dated June 10, 1996, forecasts the Gross Domestic Implicit Price Deflator to escalate at an annual rate of 2.4% and 2.5% for 1996 and 1997, respectively. This factor was applied to the base year level of expense to develop the test year level of expense.