

LAW OFFICES

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DANIEL B. NUNN, JR.
SCOTT D. SCHILBERG
MICHAEL D. WHALEN
GARY L. WILKINSON
L. PETER JOHNSON (1942-1988)

February 10, 1997

FEDERAL EXPRESS

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

RE: Application for Rate Increase in Duval,
Nassau, and St. Johns Counties by United Water
Florida Inc., Docket No. 960451-WS

Dear Ms. Bayo:

In connection with the above-referenced matter, please find enclosed an original and seven (7) copies of the Notice of Filing Late Filed Exhibits and an original and fifteen (15) copies of Late Filed Exhibit Nos. 3, 16, 17, 46, 47, 48, 51, 52, 53, 58 and 59.

Please file the originals of the Notice of Filing and Late Filed Exhibit Nos. 3, 16, 17, 46, 47, 48, 51, 52, 53, 58 and 59 and distribute the copies in accordance with your usual procedures.

If you have any questions or comments regarding this matter, please do not hesitate to call.

Sincerely yours,

James L. Ade
James L. Ade

JLA:dws
Enclosures

cc: Mr. David E. Chardavoyne
Mr. Walton F. Hill
Mr. Robert J. Iacullo
Mr. Frank J. McGuire
Mr. Munipalli Sambamurthi
Ms. Rosanne G. Capeless
Mr. Harold McLean

DOCUMENT NUMBER-DATE

0152: FEB 11 96

FPSC-RECORDS/REPORTING

ORIGINAL
FILE COPY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for Rate)
Increase in Duval, Nassau and)
St. Johns Counties by United)
Water Florida Inc.)

DOCKET NO. 960451-WS

DATE SUBMITTED FOR FILING:
February 10, 1996

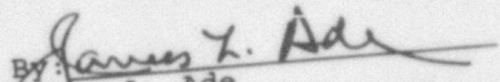
**NOTICE OF FILING
LATE FILED EXHIBITS**

United Water Florida Inc., by and through its undersigned attorneys, hereby files an original and fifteen (15) copies of Late Filed Exhibit Nos. 3, 16, 17, 46, 47, 48, 51, 52, 53, 58 and 59.

Dated this 10th day of February, 1997.

Respectfully submitted,

MARTIN, ADE, BIRCHFIELD &
MICKLER, P.A.

By: 
James L. Ade
Florida Bar No. 0000460
Scott G. Schildberg
Florida Bar No. 0613990
One Independent Drive
Suite 3000
Jacksonville, FL 32202
Telephone: (904) 354-2050

Attorneys for United Water
Florida Inc.

DOCUMENT NUMBER-DATE
01521 FEB 11 97
FPSC-RECORDS/REPORTING

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that an original and seven copies of Notice of Filing Late Filed Exhibits and an original and fifteen copies of Late Filed Exhibit Nos. 3, 16, 17, 46, 47, 48, 51, 52, 53, 58 and 59 has been furnished by Federal Express this 10th day of February, 1997, to Blanca Bayo, Director, Division of Records and Reporting, Florida Public Service Commission, 2450 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, and a copy of the foregoing has been furnished to Rosanne G. Capeless, Attorney for the Staff of the Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, and to Harold McLean, Esquire, Office of Public Counsel, c/o The Florida Legislature, 111 W. Madison Street, Room 812, Tallahassee, Florida 32399-1400, by U.S. Mail this 10th day of February, 1997.


Attorney

LATE FILED EXHIBITS
UNITED WATER FLORIDA INC.
DOCKET NO. 960451-WS

REQUEST LFE-3 (RJI):

Merger Expense Levels for 1995 and 1996 with NARUC USOA Numbers.

RESPONSE:

The following merger related expenses were inadvertently included in the 1995 historical operating expenses which were included in the Company's Schedule G-38:

PSC Account 633	\$1,750.00
PSC Account 650	\$1,241.96
PSC Account 733	\$3,125.00
PSC Account 751	\$2,207.93

No merger related costs were charged to capital in 1995 but there was \$23,646 charged to capital in 1996. The \$23,646 is listed below in PSC account:

Water	PSC Account 304.3	\$21,097
Sewer	PSC Account 354.3	\$ 92
Sewer	PSC Account 354.5	\$ 2,457

Witness: Robert J. Iacullo
Vice President-Regulatory Business
United Water M&S
200 Old Hook Road
Harrington Park, NJ 07640
(201) 986-4747

LATE FILED EXHIBITS
UNITED WATER FLORIDA INC.

DOCKET NO. 960451-WS

Late Filed Exhibit No. 16 (Jost)

Hours Spent By Company
Witnesses to Arrive at \$14,293.83 for Rebuttal Testimony

<u>Company Witness</u>	<u>Estimated Hours</u>
Robert Iacullo	40
Mary Egan-Long	40
Frank Gradilone	40
Matthias Jost	45.67
<u>Frank McGuire</u>	<u>40</u>
Total Hours	205.67 hours
<u>Average Rate</u>	<u>X \$69.50</u>
Total Estimated Amount	\$ 14,294.07*

* A twenty cent rounding difference from Schedule 1 of the Rate Case Exhibit.

Matt Jost discussed with the other four Company employee witnesses the estimated hours, on a per Company employee basis, anticipated to be needed to complete the rate case and the approximate allocation of hours among the following areas: interrogatories; rebuttal testimony; hearings; preparation of the Late Filed Exhibits for depositions; briefs-including prehearing statement; requests for hearing-including preparation for cross

examination of company witnesses and assistance in preparation for cross examination of OPC and Staff witnesses; updates to exhibits for use in the hearing; review of the Staff Recommendation and Final Order; and Other Administrative matters. Matt Jost used the estimated hours by employees and the approximate allocations to determine the hours per area and then applied the average rate of \$69.50 per hour, which was developed from the rates of rate department members, to determine the total estimated cost per area. The use of the approximate allocation of hours among the areas resulted in fractional hours in some instances. Upon review of the projections in the preparation of this late filed exhibit, it was determined that no hours or costs were included for late filed exhibits requested at the hearing by the Staff or the Commission. However, much of the effort anticipated to be used in Updates instead was used in the preparation of the late filed exhibits requested at the hearing by the Staff and the Commission.

**LATE FILED EXHIBITS
UNITED WATER FLORIDA INC.
DOCKET NO. 960451-WS**

Late Filed Exhibit No. 17 (Jost)

Break down of (Estimated) hours on (Rate Case Expense Exhibit)
Schedule 1 by Employee for All Categories of
Expenses Beginning with Late Filed Exhibits*

<u>Company Employee</u>	<u>Late Filed Exhibits</u>	<u>Briefs</u>	<u>Requests- Hearings</u>	<u>Updates</u>	<u>Review of the Order</u>	<u>Other Admin- istrative</u>	<u>Total Hours</u>
Robert Iacullo	0	40	5	0	16	2	63.00
Mary Egan-Long	0	36	13.33	35	5	45	134.33
Frank Gradilone	0	10.67	0	35	40	0	85.67
Matthias Jost	42.83	95	60	35	20	40	292.83
<u>Frank McGuire</u>	<u>60</u>	<u>95</u>	<u>60</u>	<u>30</u>	<u>60</u>	<u>3</u>	<u>308.00</u>
Total Hours	102.83	276.67	138.33	135	141	90	883.83
Average Rate	\$ 69.50	\$69.50	\$69.50	\$69.50	\$69.50	\$69.50	
Total Cost by Category for Estimated Hours	\$7,146.69**	\$19,228.57**	\$9,613.94**	\$9,382.50	\$9,799.50	\$6,255.00	

* Does not include estimated hours and costs for interrogatories, rebuttal testimony or hearings.

** A total of thirty-six cents difference from Schedule 1 for these three areas.

Matt Jost discussed with the other four Company employee witnesses the estimated hours, on a per Company employee basis, anticipated to be needed to complete the rate

case and the approximate allocation of hours among the following areas: interrogatories; rebuttal testimony; hearings; preparation of the Late Filed Exhibits for depositions; briefs-including prehearing statement; requests for hearing-including preparation for cross examination of company witnesses and assistance in preparation for cross examination of OPC and Staff witnesses; updates to exhibits for use in the hearing; review of the Staff Recommendation and Final Order; and Other Administrative matters. Matt Jost used the estimated hours by employees and the approximate allocations to determine the hours per area and then applied the average rate of \$69.50 per hour, which was developed from the rates of rate department members, to determine the total estimated cost per area. The use of the approximate allocation of hours among the areas resulted in fractional hours in some instances. Upon review of the projections in the preparation of this late filed exhibit, it was determined that no hours or costs were included for late filed exhibits requested at the hearing by the Staff or the Commission. However, much of the effort anticipated to be used in Updates instead was used in the preparation of the late filed exhibits requested at the hearing by the Staff and the Commission.

LATE FILED EXHIBITS
UNITED WATER FLORIDA INC.
DOCKET NO. 960451-WS

REQUEST LFE-47 (FJM)

Adjusted 1996 and 1997 Plant in Service Amounts - AFUDC

RESPONSE:

		1996		
	Construction	Company	Fla. PSC	
<u>Month</u>	<u>G.L. Balance</u>	<u>1.2358%</u>	<u>0.882543%</u>	<u>Difference</u>
Jan.	5,009,827	61,913	44,214	(17,699)
Feb.	4,595,951	56,798	40,561	(16,237)
Mar.	5,956,889	73,617	52,572	(21,045)
Apr.	5,582,381	68,989	49,267	(19,722)
May	6,317,646	78,076	55,756	(22,320)
Jun.	8,222,439	101,616	72,567	(29,049)
Jul.	9,132,409	112,861	80,597	(32,264)
Aug.	10,406,806	128,611	91,844	(36,766)
Sept.	11,158,990	137,907	98,483	(39,424)
Oct.	12,319,774	152,252	108,727	(43,525)
Nov.	11,714,373	144,770	103,384	(41,386)
Dec.	1,429,685	17,669	12,618	(5,051)
Total		1,135,078		
<hr/>				
Actual AFUDC recorded		998,241	810,590	(187,651)
<hr/>				
Average				(27,041)

Difference between calculated AFUDC and actual AFUDC relates to Company policy of not applying AFUDC until the project has been in construction for sixty days.

For 1997, I believe the construction activity will be at the same level as 1996, but that year will be based on a 13-month average. The average difference taken from the above is \$27,041 which would be the adjustment to rate base for 1997.

Witness: Frank J. McGuire
Regulatory Economist
United Water M&S
200 Old Hook Road
Harrington Park, NJ 07640
(201) 261-5224 x4866

LATE FILED EXHIBITS
UNITED WATER FLORIDA INC.
DOCKET NO. 960451-WS

REQUEST LFE-48(FJM)

Work Papers for AFUDC Rates

RESPONSE:

The calculations supporting the AFUDC adjustment for 1996 and 1997 are reflected on the Company's response to Late Filed Exhibit No. 47.

Witness: Frank J. McGuire
Regulatory Economist
United Water M&S
200 Old Hook Road
Harrington Park, JJ 07640
(201) 261-5224 x4866

LATE FILED EXHIBITS
UNITED WATER FLORIDA INC.
DOCKET NO. 960451-WS

REQUEST LFE-51 (J. Linn)

Affidavit of Tax Manager Re: ITC Election and Form

RESPONSE:

Please see the attached affidavit.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Application for rate) DOCKET NO. 960451-WS
increase in Duval, Nassau, and)
St. Johns Counties by United)
Water Florida, Inc.)

STATE OF NEW JERSEY)
) SS:
COUNTY OF BERGEN)

I, James Linn, being first duly sworn according to law, depose and say that:

1. I am Director-Taxes for United Water Management and Services Inc., with general responsibility for the preparation, filing and processing of tax returns and associated tax documents for United Water Resources and subsidiaries, including United Water Florida (UWF).

2. I am familiar with the issue that has arisen in the above captioned matter with regard to UWF's election under Section 46 (f) (2) of the Internal Revenue Code relating to the treatment of the Investment Tax Credit.

3. UWF, as a participant in the consolidated income return of General Waterworks Corporation (now United Waterworks Inc.) and subsidiaries, in 1972 elected Option 2 under Section 46 (f) (2), which was to amortize the ITC ratably over the life of the qualifying property.

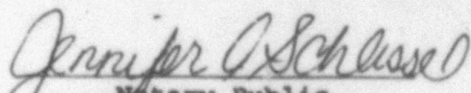
4. After diligent effort, a copy of the original election was not found.

5. In the most recent audit by the Internal Revenue Service of the consolidated income tax return, which was the 1990 return, no deficiency was cited by the Service in connection with the treatment of the ITC, and to my knowledge, no deficiency or exception has ever been taken by the Service in this regard. If an election had not been made by the Company, the Internal Revenue Service would have disallowed the ITC claimed as a result of a normalization violation in connection with the amortization of the ITC over the life of such property.

6. A change from this methodology would be a normalization violation which would result in the recapture of all the unamortized ITC.


James Linn

Sworn to before me this
7th day of February, 1997


JENNIFER A. SCHLUSSEL
NOTARY PUBLIC OF NEW JERSEY
MY COMMISSION EXPIRES AUG. 23, 2001

LATE FILED EXHIBITS
UNITED WATER FLORIDA INC.
DOCKET NO. 960451-WS

REQUEST LFE-52 (FJM)

Capital Structure of United Water Resources Excluding Retained Earnings.

RESPONSE:

<u>ITEM</u>	<u>AMOUNT</u>
Long-Term Debt	25,000,000
Preferred Stock	73,974,612
Common Equity	<u>358,301,589</u>
TOTAL	<u>457,276,201</u>

Witness: Frank J. McGuire
Regulatory Economist
United Water M&S
200 Old Hook Road
Harrington Park, NJ 07640
(201) 261-5224 x4866

LATE FILED EXHIBITS
UNITED WATER FLORIDA INC.

DOCKET NO. 960451-WS

REQUEST LFE-53 (FJM)

Interest Expenses for Federal Income Tax Purposes

RESPONSE:

The interest expense appearing on United Water Resources Federal Income Tax Return for 1995 (1996 will not be filed until September, 1997 is \$4,302,584).

No debt from UWR is reflected in either United Waterworks Inc. or United Water Florida's equity.

Witness: Frank J. McGuire
Regulatory Economist
United Water M&S
200 Old Hook Road
Harrington Park, NJ 07640
(201) 261-5224 x4866

LATE FILED EXHIBITS
UNITED WATER FLORIDA INC.
DOCKET NO. 960451-WS

REQUEST LFE-58:

Correspondence Re: Attorney Fees.

RESPONSE:

See attached letters dated November 15, 1996, and February 10, 1997.

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DANIEL E. NUNN, JR.
SCOTT S. SCHILBERG
GARY L. WILKINSON
L. PETER JOHNSON (1942-1998)

November 15, 1996

VIA FACSIMILE (201) 767-7018
AND U.S. MAIL

Mr. Walton F. Hill
United Water Resources Inc.
200 Old Hook Road
Harrington Park, NJ 07640-1799

Dear Walton:

Reference is made to the recent telephone conversations and correspondence among you, Mr. Richard B. McGlynn and me concerning an agreement for the payment of professional services rendered by our firm to United Water Florida Inc. ("United Water Florida") in connection with the Application for Adjustment of Rates ("Application") recently filed by United Water Florida before the Florida Public Service Commission ("Commission").

As you know, Mr. McGlynn requested that I submit to you a projected budget of \$200,000.00 for attorneys fees in connection with the Application, together with good faith estimates of the services that reasonably could be expected to be required for various segments of the case. On September 13, 1996, I submitted to you a budget with such estimates. In your recent correspondence and during our recent telephone conversations, you have suggested that certain of the services required in connection with the Application could be performed by company personnel and your inhouse legal staff.

Although my estimates of attorneys fees for various segments of the case already anticipated that substantial services would be performed by company personnel, I certainly will welcome any additional services that can be rendered by your inhouse legal staff. Of course, I would expect that any savings in our attorneys' time that result from the services of your inhouse legal staff would reduce the fees charged by our firm.

Based on your estimates of additional services that can be rendered by your inhouse legal staff and the savings that will result to our firm, you suggested reductions in the amounts of fees for several segments of the case. After reviewing your suggestions, I concur that your inhouse legal staff can provide

services that I anticipated would be provided by our firm in some segments of the case. Based on the anticipated services and savings, I suggest that the estimates of attorneys' fees for services rendered by our firm as set forth in my September 13, 1996, letter be revised as follows:

- Services rendered in connection with matters described on Exhibit A attached. \$ 59,331.25
- Services rendered in connection with obtaining interim rates. 5,000.00
- Services rendered in connection with discovery. 11,000.00
- Services rendered in connection with preparing and filing Rebuttal Testimony. 10,000.00
- Services rendered in connection with preparing, obtaining Commission approval, distributing and publishing (i) Synopsis of Rate Proceeding, (ii) Initial Notice to Customers, (iii) Notice of Customer Hearings, and (iv) Notice to Customers. 5,000.00
- Services rendered in connection with customer meetings (3). 5,800.00
- Services rendered in connection with preparing and filing a Prehearing Statement containing all issues to be decided at the Hearing, setting forth the positions of United Water Florida as to each issue, listing United Water Florida witnesses who will testify as to each issue and listing all exhibits that will be introduced with respect to each issue. 6,000.00
- Preparation for and attendance at (i) Preliminary Meeting among representatives of United Water Florida, Commission Staff, Public Counsel, Intervenors and Customers; (ii) Preprehearing Conference; (iii) Prehearing Conference and (iv) Commission Agenda Conference. 25,000.00
- Preparation for and attendance at Final Hearing (5 days). 35,000.00

- Post Hearing Statement of Issues and Positions, Proposed Findings of Fact and Conclusions of Law and Brief. 15,000.00
- Conferences, telephone conversations with representatives of United Water Florida, the Staff, Public Counsel, Intervenors and Customers. 6,208.75

TOTAL

\$183,400.00

If for any reason the total fees for the services rendered by our firm at our usual and customary rates are less than \$183,400, United Water Florida, of course, will be charged only the lesser amount. If for any reason the services to be rendered by our firm for any segment or segments of the case set forth above are going to exceed the amounts set forth in the tabulation so that the total fees will exceed \$183,400, you and I will discuss the reason for the exceedance, agree on a procedure to complete the segment or segments of the case and agree on the amount by which the total fees will exceed \$183,400. In the event that any extraordinary or unanticipated matters not included in the amounts set forth above arise during the case that will increase the charges by our firm to more than \$200,000, you and I will discuss such matters as they arise and determine how they should be resolved and the amount of any additional fees that will be incurred as a result of such matters.

Although there are many matters that could arise during the course of the case for which I have included no amounts in the above tabulation and there are unanticipated or unusual issues or circumstances that may arise with respect to the matters which I have included in the above tabulation, I believe that they can be resolved to our mutual satisfaction by discussion of them as they arise. You will note for instance that I have included no services regarding the negotiation of a settlement of the rate case, protection of confidential information, response to the test year audit report, actions required by customer responses to notices or customer intervention, motions for reconsideration or appeals from the initial Commission decision.

One matter not included in the above tabulation has arisen within the last several days. Representatives of United Water Florida have discussed requesting confidential treatment of certain salaries of employees of related companies who had time charged to United Water Florida during 1995 or are expected to have time charged to United Water Florida during 1996 and 1997. At the

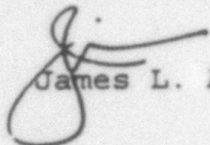
Mr. Walton F. Hill
November 15, 1996
Page 4

request of United Water Florida and in order to preserve United Water Florida's right to file a Motion for a Protective Order, our firm prepared and filed an objection to a Staff interrogatory requesting such information. If United Water Florida decides to pursue its request that such information be treated as confidential information, fees for the services rendered in connection with the request for confidential information will need to be determined and approved. No fees for such services are included in the estimated fees for services set forth above.

In your recent letter, you referred to an amount of \$2,417.50 that appeared on our firm's statement to United Water Florida and you assumed that the services were rendered in connection with our ongoing legal fee negotiations. The services represented by the charge were services rendered in assisting the rate department in estimating rate case expenses and determining the criteria for the allowance, reduction or denial of such expenses. Neither that amount nor any other charge made by our firm to United Water Florida includes any fee for our ongoing legal fee negotiations.

I trust that this letter accurately sets forth our understanding regarding the services to be rendered to United Water Florida by our firm in connection with the Application and that it will be sufficient to serve as a fee agreement.

Sincerely yours,


James L. Ade

JLA:dws
Enclosure

cc: Mr. David E. Chardavoyne
Mr. Richard B. McGlynn
Mr. Robert J. Iacullo
Mr. Richard A. Hensch
Mr. Frank J. McGuire
Mr. Munipalli Sambamurthi

EXHIBIT A

SERVICES RENDERED THROUGH OCTOBER 31, 1996,
FOR CERTAIN MATTERS IN CONNECTION WITH THE APPLICATION

<u>ITEM</u>	<u>AMOUNT</u>
Request for Test Year	\$ 225.00
Preliminary Matters Regarding Preparation and Filing of Rate Case	1,998.75
Preliminary Matters Regarding Minimum Filing Requirements ("MFRs")	4,053.75
Preparation of Prefiled Direct Testimony - General	3,090.00
Preparation of and Consultation Regarding Prefiled Direct Testimony - David deNagy	1,252.50
Preparation of and Consultation Regarding Prefiled Direct Testimony - Philip Heil and Exhibits PH-1, PH-2, PH-3 and PH-4	4,732.50
Preparation of and Consultation Regarding Prefiled Direct Testimony - M. Sambamurthi	6,716.25
Review and Consultation Regarding Prefiled Direct Testimony - Thomas F. Cleveland and Exhibits TFC-1 and TFC-2 and Coordination with Testimony of Other Witnessses	3,487.50
Review and Consultation Regarding Prefiled Direct Testimony - Mary L. Egan-Long and Exhibits MLE-1 through MLE-5	506.25
Review and Consultation Regarding Prefiled Direct Testimony - Frank Gradilone III and Exhibits FG-1 and FG-2	2,115.00
Review and Consultation Regarding Prefiled Direct Testimony - Robert J. Iacullo	307.50
Review and Consultation Regarding Prefiled Direct Testimony - Matthias Jost	956.25
Review and Consultation Regarding Prefiled Direct Testimony - Frank J. McGuire	506.25

<u>ITEM</u>	<u>AMOUNT</u>
Review of Drafts of Prefiled Testimony and Drafts of MFRs - General	371.25
Review of MFR Schedules A-1 through A-19	828.75
Review of MFR Schedules B-1 through B-15	195.00
Review of MFR Schedules D-1 through D-7	450.00
Review of MFR Schedules E-1 through E-14	168.75
Review and Consultation Regarding MFR Schedules F-1 through F-10	5,362.50
Review of MFR Schedules G-1 through G-45	56.25
Preparation of Application	6,825.00
Preparation of Exhibits	82.50
Preparation of Notice and Synopsis	742.50
Analysis and Estimation of Rate Case Expenses to be Incurred by United Water Florida in Connection with Rate Case	2,698.75
Prefiling Conference with Representatives of Staff, Public Counsel and Client	1,968.75
Review of Final MFR Schedules and Assist in Preparation of Filing Rate Case Documentation	1,196.25
Advise and Assist in Preparation of Response to Rate Base Audit Report	6,967.50
Advise and Consult Regarding Press Release by Client	690.00
Provision of Initial Notice of Application to Cities and Counties	206.25
Advise and Assist in Preparation of Response to Deficiency Letter	573.75
 TOTAL	 <u>\$59,331.25</u>

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L. PETER JOHNSON (1942-1988)

February 10, 1997

Mr. Walton F. Hill
United Water Resources Inc.
200 Old Hook Road
Harrington Park, NJ 07640-1799

Dear Walton:

Reference is made to my letter to you dated November 15, 1996, and our recent conversations concerning the professional services rendered by our firm to United Water Florida Inc. ("United Water Florida") and the cost of such services in connection with the Application for Adjustment of Rates ("Application") now pending before the Florida Public Service Commission ("Commission").

As you know, several unusual, unanticipated and extraordinary matters arose during the case that you and I either did not or could not have anticipated or included in the budget ("Original Budget") set forth in my letter to you. The primary matters and issues that have caused an increase in the services to be rendered by our firm and, therefore, the cost of the services provided and to be provided by our firm in connection with the case are as follows:

- Discovery. Five sets of Staff Interrogatories, three sets of Public Counsel Interrogatories, four sets of Staff Requests for Production of Documents, three sets of Public Counsel Requests for Production of Documents, depositions of six company witnesses and numerous Late Filed Exhibits requested during the depositions substantially exceeded the discovery that we anticipated and included in our Original Budget.
- Test Year Audit Report. Advice and assistance in preparation of a Response to Staff's Test Year Audit was not considered by us or included in our Original Budget.
- Rate Base Audit Report. Advice and assistance in preparation of a Response to Staff's Rate Base Audit was estimated at an amount in our Original Budget that did not include the number or complexity of the issues raised in the Rate Base Audit.

Mr. Walton F. Hill
February 10, 1997
Page 2

- Confidential Information. Advise, consultation and assistance in responding to requests for confidential information was not considered by us or included in our Original Budget.
- Preprehearing Conferences. In our Original Budget we considered preparation for and attendance at only one Preprehearing Conference. There were two Preprehearing Conferences for which we had to prepare and attend.
- District Court of Appeal Cases. Shortly before the Prehearing Conference, the First District Court of Appeal rendered two decisions regarding the applicability of Section 367.171(7) and Section 367.021(11), Florida Statutes, to utility companies providing service in jurisdictional and nonjurisdictional counties. The decisions by the First District Court of Appeal required analysis, comparisons with United Water Florida's method of operation, preparation and filing of Supplemental Direct Testimony and preparation and filing of a Memorandum of Law that we could not have anticipated and did not include in our Original Budget.
- Prehearing Statement and Prehearing Order. The Staff and Public Counsel raised numerous issues in the Prehearing Statements that we could not have anticipated and the responses to which we did not include in our Original Budget.

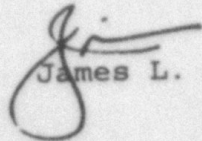
The matters and issues set forth above are primarily responsible for the services rendered by our firm and the cost of such services exceeding the total amount included in our Original Budget. Although there were other individual matters included in our Original Budget that were completed at less than the original estimates and others that were concluded at more than the original estimates, the excess of the services rendered to date and estimated to be rendered through the completion of the case over the amount included in our Original Budget is primarily due to the matters and issues set forth above.

As you know, the Rate Case Expense Exhibit that was introduced into evidence during the Hearing estimated actual costs for services rendered by our firm through December 31, 1996, and projected costs for services rendered by our firm from January 1, 1997, through the completion of the case at \$238,280.00. After making an analysis of the actual costs incurred through January 31, 1997, I still believe that the total cost to United Water Florida for the services rendered by our firm will be approximately the amount set forth in the Rate Case Expense Exhibit.

Mr. Walton F. Hill
February 10, 1997
Page 3.

Because you have participated throughout the case, I trust that the information set forth in this letter will be sufficient to adequately explain the differences between our Original Budget and the total rate case expenses incurred and to be incurred by United Water Florida for legal services provided by our firm. If, however, you have any questions or need any additional information concerning this matter, please do not hesitate to call.

Sincerely yours,


James L. Ade

JLA:dws

cc: Mr. David E. Chardavoyne
Mr. Robert J. Iacullo
Mr. Frank J. McGuire
Mr. Munipalli Sambamurthi

LATE FILED EXHIBITS
UNITED WATER FLORIDA INC.

DOCKET NO. 960451-WS

Late Filed Exhibit No. 59

Response to Customer Complaints at Hearing

OVERVIEW

United Water Florida Inc. ("United Water Florida") provides water and wastewater service to approximately 28,500 customers. At the hearing conducted on January 27 and 28, 1997, the Florida Public Service Commission ("Commission") held three separate customer hearings. Only twenty-seven customers testified against United Water Florida at the three hearings-which is less than one-tenth of one percent of United Water Florida's customers.

Most of the customers comments fell into three general areas:

1. The requested rate increase;
2. Allegations about company ownership; and
3. Quality of service

With respect to the comments as to the requested rate increase, the approved level of rates will be determined by the Commission upon consideration of the evidence. Therefore, this issue will not be addressed in this response.

With respect to the allegations concerning the ownership of United Water Florida, it is apparent that the customers testifying on this subject are under the mistaken belief that United Water Florida purchased Jacksonville Suburban Utilities Corporation. United Water

Florida did not purchase Jacksonville Suburban Utilities Corporation. When Jacksonville Suburban Utilities Corporation's corporate grandparent, GWC Corporation, merged with United Water Resources Inc., the surviving corporation was United Resources Inc. In keeping with the policy of United Water Resources Inc., all of the subsidiaries were renamed to include the term "United Water". Accordingly, Jacksonville Suburban Utilities Corporation was renamed United Water Florida Inc., and its corporate parent, General Waterworks Corporation, was renamed United Waterworks Inc. By Order No. PSC-95-0215-FOF-WS, Docket No. 940743-WS, the Commission approved the transfer of majority organizational control of United Water Florida at the corporate grandparent level. Contrary to the customers' belief, there was no purchase of Jacksonville Suburban Utilities Corporation by United Water Florida.

With respect to quality of service, the majority of the customers' comments addressed the water's odor, hardness, color, taste, chlorine content, corrosiveness, and sediment. Several customers also commented on water pressure. First, the three witnesses from the environmental agencies testified that United Water Florida provides a good quality of water and wastewater service. Second, United Water Florida agrees that it does provide a good quality of service; however, United Water Florida is seeking to improve its quality of service and address increasing stringent regulations through its large capital improvements program.

The source for potable water in northeast Florida, including the sources for the water distributed by United Water Florida, is ground water from the Floridan Aquifer. The ground water is highly mineralized and is hard. The water has high dissolved hydrogen sulfide and is rich in dissolved solids.

The hydrogen sulfide is released partially into the atmosphere when water is brought to surface. A major portion of the dissolved hydrogen sulfide is partially expelled through the aeration process which is the only treatment provided. The residual hydrogen sulfide remaining in solution sometimes gives rise to odor complaints. When this water is chlorinated for disinfection purposes, United Water Florida needs to use higher doses of chlorine to overcome the hydrogen sulfide and maintain minimum chlorine residual in the water distribution system. It is for this reason that sometimes the customers sense the taste of chlorine or strong whiff of chlorine in their tap water when they open the faucet.

The water distributed by United Water Florida complies with all public health standards and Florida Department of Environmental Protection standards for drinking water (see the testimony of Mr. Thomas Hamilton and Ms. Blanca Rodriguez).

The sediment color could be due to the galvanized iron plumbing inside customer's houses and water distribution system pipes.

United Water Florida has conducted several studies related to water quality hydrogen sulfide, chlorine content, corrosiveness, etc. United Water Florida is currently installing packed tower aeration systems or chemical treatment, in part, to address the matters relating to hydrogen sulfide, chlorine content, lead and copper, odor, hardness, color, taste, corrosiveness, and sediment.

With respect to water pressure, United Water Florida water transmission and distribution system meets state standards for minimum pressure levels. In addition, United Water Florida's programs, such as the ones which replace old smaller mains with larger ones, increase storage capacity, add wells, and increase pumping capacity, will continue to improve United Water Florida's ability to provide water at appropriate pressure.

However, as noted above, United Water Florida meets state standards for minimum pressure levels. United Water Florida provides notice of scheduled water shutoffs.

Some customers also commented on the fact that they were charged for wastewater service for water they used to water the lawn. United Water Florida would note that: (i) such customers could choose to have an irrigation meter installed; and (2) there is a cap on its gallonage charge for residential wastewater service.

United Water Florida's improvements in its information system will also improve its ability to respond to potential problems with its utility system through its improved Supervisory Control and Data Acquisition System ("SCADA") and to respond to customer inquiries regarding billing and other matters through its improved Customer Information System.

United Water Florida has installed more telephone lines for its customer service group, rearranged the work in this group, and installed a voice mail system so customers could leave a message if they were unable to talk to any customer service representative. United Water Florida also initiated steps to make their Customer Service Representatives more responsive and understanding to their customer's needs.

Review of Customer Comments

United Water Florida has reviewed the comments of each customer which testified at the hearing. To the extent that customer's comments were addressed by the previous overview, United Water Florida's sheet on the customer will state "Refer to Overview". To the extent that there is additional testimony upon which it is appropriate for United Water Florida to comment, United Water Florida will address such testimony on the individual customer's sheet.

**UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG**

Hearing Date/Time: January 27, 1997 10:12am
Customer Witness No.: #1
Name: Paul Hudgins
Address: 6331 Anvil Road
(Arlington)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG

Hearing Date/Time: January 27, 1997 10:13am
Customer Witness No.: #2
Name: Ed Holland
Address: 2837 Oak Cove Lane
(Arlington)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG

Hearing Date/Time: January 27, 1997 10:20am

Customer Witness No.: #3

Name: John Coyle

Address: 4175 Paloma Point Court
(San Jose)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG

Hearing Date/Time: January 27, 1997 10:25am
Customer Witness No.: #4
Name: James Wood
Address: 4834 Marsh Hammock Drive West

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

Regarding the repair of water main in Marsh Hammock Dr. E, we have on file two service requests one on Dec 2, 1995 and another in Dec 1995. The main was repaired on Dec 9, 1995 and the road surface patched promptly. However, there was another road patch needed, which our contractor did not catch the first time. The other road patch was subsequently made.

We have on file Mr. Wood having called us with low water pressure complaint on August 9, 1995. Our Field Service Rep went and checked the pressure at 50 psi. and a flow rate of 26 gpm. However, he also noted on the service work order that customer complained that the pressure comes and goes at different times of the day. We installed a portable pressure recorder at this address on August 16, 1995. The pressure recorder indicated pressure fluctuation between 30 and 50 psi. since this pressure was greater than the minimum required 20 psi in the distribution system, we did not pursue the matter further.

Mr. Wood complained once again about the pressure fluctuations in the distribution system in November 1996, when a Mr. Sambamurthi talked with him. Mr. Wood also talked about the difficulties and the inordinate delays in reaching us by telephone. Mr. Wood and Mr. Sambamurthi were to have met to discuss these problems but because of conflicts with their schedules, they did not meet until January 10, 1997. Mr. Sambamurthi explained to him of the problems we were having with the existing telephone system and the improvements we are making to make it more customer responsive. We have installed more telephone lines for customer service group, rearranged the work in this group, and installed voice mail system so customers could leave a message if they were unable to talk to any CSR. We also initiated steps to make our Customer Service Reps more responsive and understanding of the customer needs. We believe these efforts are working. These have been in place since the middle of January 1997.

of the customer needs. We believe these efforts are working. These have been in place since the middle of January 1997.

The water distribution system pressure is maintained by the hydropneumatic tank at the Water Treatment Facility. As the system demands increase the pressure drops. And when the pressure drops to a preset point the pumps kick on and pressurize the system. During normal steady demand periods the pressure fluctuations are minimal. However, during less demand periods such as night time, the pressure fluctuates significantly due to the pressure settings. We have made changes in the pressure settings for the hydropneumatic tank at the Water Treatment Facility ("WTF"). This should dampen the pressure fluctuations.

United Water Florida has replaced a partially closed valve with broken stem in San Pablo Rd at Stacy Road. They also replaced two fire hydrants in San Pablo Rd at Port Arthur Rd. and Marsh Hammock. The flow at these hydrants is 860 gpm at 26 psi. The pressure at the WTF is between 57 and 60 psi.

Marsh Hammock Subdivision is at the southern most end of the San Pablo Water Distribution System ("WDS") and is supplied by a three mile long eight inch water main according to the Water Distribution System ("WDS") maps United Water Florida acquired from the previous owners. However, they have reason to believe that a portion of this eight inch main is really a four inch main at the marsh crossing. There is no easy way to grid the system to provide water to Marsh Hammock Subdivision in the event of a main break in the marsh crossing. This is not a easy place to repair quickly. United Water Florida is requesting the City of Jacksonville to give them an interconnection with their system for emergencies at the southern end of the Water Distribution System ("WDS").

Mr. Wood also raised a question about United Water Florida's investment in San Pablo since they acquired the service sub area. Since United Water Florida started operating this service area, they have invested approximately \$ 1,523,700 to date as follows:

Water

1. Water Plant Upgrade including drilling a new Well	\$ 363,000
2. 2" and 3" Water main replacements	\$ 114,800
3. Water service line replacements	\$ 77,300
Total Water system improvements	\$ 555,100

Wastewater

1. Wastewater treatment plant upgrade	\$ 415,400
2. Lift Station Upgrades	\$ 267,200
3. Collection System Improvements	\$ 173,900
4. Service Replacements	\$ 112,100
 Total Wastewater System Improvements	 \$ 968,600
 Total investment to date	 \$ 1,523,700

**UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG**

Hearing Date/Time: January 27, 1997 10:30am
Customer Witness No.: #5
Name: Mr. Frank C. DeHof
Address: 8138 Fresca Street
San Jose 32217

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

**UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG**

Hearing Date/Time: January 27, 1997 10:47am
Customer Witness No.: #6
Name: Martin B. Mittelacher
Address: 2450 Lorraine Court South
(Ponte Vedra)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG

Hearing Date/Time: January 27, 1997 10:55am
Customer Witness No.: #7
Name: Robert LaBelle
Address: 2944 Madrid Avenue East
(San Jose)

UNITED WATER FLORIDA'S COMMENTS:

Response:

United Water Florida's records indicate that Mr. LaBelle called them on September 16, and September 20, 1994, about a cave-in. This was repaired. Similarly, United Water Florida received a call on October 18, 1995, regarding a cave-in. Suspecting that the cave-ins were caused by a City of Jacksonville storm drain, United Water Florida called the City and met with them at the work site. The City repaired the cave-in.

On April 29, 1996, Mr. LaBelle by a letter requested pool adjustment for an estimated 14,000 gallons in his sewer bill. Based on his prior consumption history, we credited his account \$39.26 being the sewer quantity charge for 22 CCF.

The water quality is the same as for others in San Jose service sub-area. The water complies with all the requirements of FDEP (see testimony of Mr. Thomas Hamilton and Ms. Blanca Rodriguez.)

Mr. LaBelle referred to two requests for leak adjustments for his pool and also questioned United Water Florida's usage of prior usage to calculate his credit because he was on vacation. First, as noted above, United Water Florida did give him a leak adjustment. Second, United Water Florida's policy is to give one leak adjustment-otherwise the customer would not be motivated to repair leaks. Third, the only practical way for United Water Florida to evaluate leak adjustments is to compare prior usage. United Water Florida does not keep track of what customers are on vacation.

United Water Florida responds to the four cost reduction examples raised by Mr. LaBelle on page 4 of his letter as follows:

1. The increase in plant account 398 (397.5) to \$819,509 at 12/21/97 from \$44,809 at 12/31/95 reflects the upgrading of United Water Florida's Supervisory Control and Data Acquisition (SCADA) system which enables Company personnel to monitor, and react, if necessary to any changes in the operation conditions of its water and wastewater systems. As Company witness Heil testified at page 20 of his direct testimony, "SCADA is a radio-

based network of remote terminal units which monitor the operation of UWF's water treatment plants, wastewater treatment plants and wastewater lift stations," twenty four hours a day, in continuous communication with a central computer. It is a critical element of the Company's operations. The system was installed in the mid-1980's and is now being replaced.

2. Contrary to Mr. LaBelle's suggestion, this is not a one time expense. It is an expense caused by compliance with FASB 106. For further information, see Direct Testimony of Matthias Jost, pages 11-13.

3. The increase in outside services relates to annual operational costs of the Information Technology Project. See Thomas Cleveland's Direct Testimony, pages 20-23. In addition to the improved informational system, there will be cost savings, such as the cost savings in the elimination of the customer service personnel discussed in Matthias Jost's Rebuttal Testimony, pages 2-4.

4. Transportation costs increased due to the Company's change from ownership of vehicles to leasing. The change also reduces (i) rate base because of a reduction in rate base items and (ii) depreciation expense because of a reduction in items depreciated by the Company. The decision to convert to leasing was based upon a cost benefit analysis.

**UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG**

Hearing Date/Time: January 27, 1997 11:15am
Customer Witness No.: #8
Name: Richard Engel
Address: 11048 Rally Creek Drive South
(Holly Oaks)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

According to Mr. Engel, he moved to Jacksonville about a year ago from Maryland where he had a private well. He apparently is not used to paying utility bills for water and wastewater utility services. When he met with Mr. Sambamurthi, Mr. Sambamurthi explained to him the rate making process and why we needed the rate increase. Mr. Engel wanted to examine our rate filing. He was shown the rate filing documents. He was informed that he is free to examine the filing. He wanted a simplified documents that would be easy to follow. He was informed that the filing format is established by the FPSC and that we are in compliance with those requirements.

**UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG**

Hearing Date/Time: January 27, 1997 11:22am
Customer Witness No.: #9
Name: Suzuki Richardson
Address: 14339 Cedar Island Road
(San Pablo)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

**UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG**

Hearing Date/Time: January 27, 1997 11:25am
Customer Witness No.: #10
Name: Paul Kekevian
Address: 2442 Lorraine Court North
(Ponte Vedra)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG

Hearing Date/Time: January 27, 1997 11:30am
Customer Witness No.: #11
Name: Don Bruno
Address: 3919 Sierra Madre Drive
(San Jose)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

With respect to Mr. Bruno's comment that he wanted a leak adjustment, it is our policy to require written requests with evidence of having repaired the leaks such as a copy of paid invoice from the repair person for making pool leak adjustments. We give adjustment for sewer quantity charge only. Mr. Bruno stated that he did not file a written request. We did not process his request for adjustment. However, subsequent to his testimony at the customer hearing portion of the rate hearing, we made an adjustment to his utility bill in the amount of \$182.20.

UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG

Hearing Date/Time: January 27, 1997 11:42am

Customer Witness No.: #12

Name: Elizabeth Palmer

Address: 7063 Salamanca Avenue
(San Jose)

UNITED WATER FLORIDA'S COMMENTS:

In response to her comment about a loss of water pressure in her house, on October 11, 1996 United Water Florida was installing time delay relays on high service pumps at the San Jose WTF. The pumps became air bound and lost prime. The elevated tank was out of service. Only the hydro tank was on-line. As a result we experienced low pressures. For less than five minutes the pressure at the plant was less than 20 psi. However, the system pressures were back to normal within 30 minutes. The situation was corrected expeditiously and normal operation conditions were restored as fast as they could be. United Water Florida is installing a 500,000 gallon storage tank at the San Jose WTF.

Ms. Palmer, who does not live on Almours Drive, also commented on the construction on Almours Drive. As a result of United Water Florida's sewer TV inspection program, they identified corroded gravity C.I. sewer mains in Almours. Since the sewers on this street were deep, United Water Florida tried to clear the sewer through trenchless technology so as to minimize inconvenience to the residents on this street. Halfway through the job the contractor had problems on the job. The clearing equipment was stuck and United Water Florida had to open cut to retrieve the piece of equipment. The cast iron pipe has corroded to a point it was simply crumbling by mere touch. United Water Florida had to regroup and work this project by the traditional methods of open trench cutting. Because of depth of the sewers (15 feet) and ground water conditions, well pointing had to be installed for dewatering the trenches. United Water Florida had to work slowly and carefully so as to cause minimal inconvenience to the

residents. They replaced nearly 1000 linear feet of sewers. The residents were very understanding and cooperated with them. It took as long as it did to complete the project because of difficult working conditions. United Water Florida restored every customers front yard to their satisfaction.

**UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG**

Hearing Date/Time: January 27, 1997 11:55am

Customer Witness No.: #13

Name: Claire Bee

Address: 4823 Marsh Hammock Drive East
(San Pablo)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG

Hearing Date/Time: January 27, 1997 12:00pm (not present)
Customer Witness No.: #14
Name: Keith Moffett
Address: 1833 Fairfax Court South
(St. Johns North)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG

Hearing Date/Time: January 27, 1997 6:45pm
Customer Witness No.: #1
Name: Anne Lord
Address: 5924 Wending Court
(Jax Heights)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

The complaint on record from this customer was for low pressure on February 26, 1996. Our service person checked the pressure at the house at 66 psi on the same day.

We have no record of any other water quality complaint in the last two years.

**UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG**

Hearing Date/Time: January 27, 1997 6:50pm
Customer Witness No.: #2
Name: John Waddell
Address: 8444 Grayling Drive South
(Royal Lakes)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG

Hearing Date/Time: January 27, 1997 6:53pm
Customer Witness No.: #3
Name: Norvell Bell
Address: 3225 Caribbean Drive
(Arlington)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG

Hearing Date/Time: January 27, 1997 6:56pm
Customer Witness No.: #4
Name: Page & Hazel Thomas
Address: 8318 Delaware Avenue
(Lake Forest)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

Please note, with respect to her complaints regarding lousy quality of water. In Lake Forest, her subservice area, water supplied to the customers is purchased from the City of Jacksonville.

UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG

Hearing Date/Time: January 27, 1997 7:00pm
Customer Witness No.: #5
Name: Yvon Bizier
Address: 5979 Georgewood Lane
(Jax Heights)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG

Hearing Date/Time: January 27, 1997 7:03pm
Customer Witness No.: #6
Name: Terry & Melissa Goller
Address: 8059 Toulon Court
(Arlington)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

**UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG**

Hearing Date/Time: January 27, 1997 7:11pm
Customer Witness No.: #7
Name: Eric A. Van Denhende
Address: 3439 Grenoble Drive
(Arlington)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

**UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG**

Hearing Date/Time: January 27, 1997 7:14pm
Customer Witness No.: #8
Name: Asa Williams
Address: 6266 Cranberry Lane West
(Jax Heights)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG

Hearing Date/Time: January 27, 1997 7:20pm
Customer Witness No.: #9
Name: Teri Emans
Address: 2152 Forest Hollow Creek
(Cunningham Creek-St. Johns North)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

In addition, the customer uses a very high amount of water every billing cycle. In three years, she has consistently been above the wastewater gallonage cap.

**UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG**

Hearing Date/Time: January 27, 1997 7:23pm
Customer Witness No.: #10
Name: John Pitts
Address: 5030 Homecrest Circle
(Ortega Hills)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG

Hearing Date/Time: January 27, 1997 7:28pm
Customer Witness No.: #11
Name: E. C. Garrett
Address: 5033 Homecrest Circle
(Ortega Hills)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

Mr. Garrett complained about a leak on September 19, 1995.

United Water Florida was flushing the mains and in accordance with standard operating procedures, flush water was running down the streets. There were no leaks.

UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG

Hearing Date/Time: January 28, 1997 6:45pm
Customer Witness No.: #1
Name: Walter F. Davis
Address: 14751 Plumosa Drive

UNITED WATER FLORIDA'S COMMENTS:

See response by Philip Heil at Customer Hearing. In addition, the fire hydrant Mr. Davis referred to was a standpipe. It was not a fire hydrant and was a source of potential contamination. Furthermore, it was not appropriate to put a fire hydrant on the four inch line.

UNITED WATER FLORIDA
RATE CASE HEARING
CUSTOMER TESTIMONY LOG

Hearing Date/Time: January 28, 1997 6:48pm
Customer Witness No.: #2
Name: Robert LaBelle
Address: 8944 Madrid Avenue

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

LATE FILED EXHIBITS
UNITED WATER FLORIDA INC.

DOCKET NO. 960451-WS

REQUEST LFE-46 (FJM)

1997 13 Month Average Rate Base (Revised MFR Schedules A-1 and A-2)

RESPONSE:

Revised Schedule A-1 (Water)

Line No.	Description	Year Ending 12/31/96	13-Month Average Balance for 1997
1	Utility Plant in Service	49,486,794	52,937,439
2	Utility Land & Land Rights	<u>830,090</u>	<u>838,090</u>
3	Total Utility Plant in Svc.	50,324,884	53,775,529
4	Less Accum. Depreciation	(8,677,483)	(8,656,726)
5	Average Depreciation		(1,600,625)
6	Less CIAC	(22,179,117)	(23,118,125)
7	Accum Amort. of CIAC	5,232,971	5,505,316
8	Acquisition Adjustments	594,326	594,326
9	Accum. Amort. of Acq. Adjustments		
10	Less Constr. Advances	(152,370)	(152,370)
11	Working Capital Allowance	<u>350,430</u>	<u>350,430</u>
12	Total	<u>25,493,641</u>	<u>26,697,755</u>

Witness: Frank J. McGuire
Regulatory Economist
United Water M&S
200 Old Hook Road
Harrington Park, NJ 07640
(201) 261-5224 x4866

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 UNITED WATER FLORIDA
 PLANT-IN-SERVICE - Water
 Docket No.: 980451-W3
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A/C NUMBER	Water Plant DESCRIPTION	12/31/98 BAL INCE	1997					
			Jan	Feb	Mar	Apr	May	Jun
OLD/NEW	INTANGIBLE PLANT							
301/301.1	WO ORGANIZATION	142,988						
	CP	44,050	142,988					
	SA	(22,025)	44,050	142,988				
302/302.1	WO FRANCHISE & CONSENTS	146,609	(22,025)	44,050	142,988			
	CP	35,808	146,609	(22,025)	44,050	142,988		
	SA	(16,941)	35,808	146,609	(22,025)	44,050	142,988	
303/7	MISC. INTANGIBLE PLANT	174,415	(16,941)	35,808	146,609	(22,025)	44,050	142,988
	SOURCE OF SUPPLY PLANT		174,415	(16,941)	35,808	146,609	(22,025)	44,050
310/303.2	LAND & LAND RIGHTS	501,904						
311/304.2	STRUCTURES & IMPROVEM	576,597	501,904					
312/305.2	COLLECT & IMPOUND RESE	297,614	576,597	501,904				
313/306.2	LAKE, RIVER, & OTHER INTA		297,614	576,597	501,904			
314/307.2	WELLS & SPRINGS			297,614	576,597	501,904		
315/308.2	INFILTRATION GALLERIES	923,737	923,737		297,614	576,597	501,904	
316/309.2	SUPPLY MAINS	7,512	7,512	923,737		297,614	576,597	501,904
317	OTHER SOURCE PLANT	241,007	241,007	7,512	923,737		297,614	576,597
320/303.2	PUMPING PLANT	6,146	6,146	241,007	7,512	923,737		297,614
321/304.2	LAND & LAND RIGHTS	59,021		6,146	241,007	7,512	923,737	1,036,237
322	STRUCTURES & IMPROVEM	1,394,445	59,021		6,146	241,007	7,512	1,036,237
323/311.2	BOILER PLANT EQUIP		1,394,445	59,021		6,146	241,007	7,512
324/311.2	OTHER POWER PROD.EQUI			1,394,445	59,021		6,146	241,007
325/311.2	STEAM PUMPING EQUIP	983,229	983,229		1,394,445	59,021		6,146
326/311.2	ELECTRIC PUMPING EQUIP	1,938,059	1,938,059	983,229		1,394,445	59,021	983,229
327/311.2	DIESEL PUMPING EQUIP				983,229			
328/311.2	HYDRAULIC PUMPING EQUI	43,510	43,510	1,938,059				
330/303.3	OTHER PUMPING EQUIP	148,220	157,220	43,510	1,938,059			
331/304.3	WATER TREATMENT PLANT			157,220	43,510	1,938,059		
332/320.3	LAND & LAND RIGHTS	84,778	84,778		157,220	43,510	1,938,059	
	STRUCTURES & IMPROVEM	744,397	756,397	84,778		157,220	43,510	1,938,059
	WATER TREATMENT EQUIP	1,134,836	1,134,836	756,397	84,778		157,220	43,510
340/303.4	TRANS & DIST PLANT			1,134,836				
341/304.4	LAND & LAND RIGHTS	7,570	7,570		1,134,836			
342/330.4	STRUCTURES & IMPROVEM	26,662	26,662					
343/331.2	DIST. STANDPIPES & RESER	1,869,358	1,869,358	7,570				
	TRANS & DIST MAINS	23,920,302	23,948,002	26,662	7,570			
			24,006,002	1,869,358	26,662			
				24,151,302	1,869,358			
					24,255,527			
						24,626,327		
							24,780,127	
								2,225,258
								94,862
								7,570
								26,662
								1,869,358
								24,626,327

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344		FIRE MAINS	110,805	110,805	110,805	110,805	110,805	110,805	110,805
345/333.4		SERVICES	7,541,263	7,600,263	7,659,263	7,720,863	7,787,757	7,830,357	7,889,357
			-	-	-	-	-	-	-
346/334.4		METERS	2,877,168	2,877,168	2,893,168	2,909,168	2,921,818	2,937,818	2,953,818
347/334.4		METER INSTALLATION	41,318	41,318	41,318	41,318	41,318	41,318	41,318
348/335.4		HYDRANTS	2,028,805	2,033,805	2,047,805	2,059,605	2,083,405	2,099,705	2,110,505
349/339.4		OTHER TRANS & DIST PLAN	23,760	23,760	23,760	23,760	23,760	23,760	23,760
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
		GENERAL PLANT	-	-	-	-	-	-	-
389/303.5	WO	LAND & LAND RIGHTS	4,756	4,756	4,756	4,756	4,756	4,756	4,756
	CP		529,679	529,679	529,679	529,679	529,679	529,679	529,679
	SA		(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)
390/304.5	WO	STRUCTURES & IMPROVEM	34,666	34,666	34,666	34,666	34,666	49,666	49,666
	CP		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)
391/340.5		OFFICE FURNITURE & EQUI	-	-	-	-	-	-	-
	WO	FURNITURE & EQUIP	530,822	730,022	789,022	897,922	1,282,622	1,285,622	1,405,022
	CP	FURNITURE & EQUIP	171,079	171,079	171,079	171,079	171,079	171,079	171,079
	CP	TERMINAL SYSTEM	140,990	140,990	140,990	140,990	140,990	140,990	140,990
	SA	SEWER ALLOCATION	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)
			-	-	-	-	-	-	-
391			-	-	-	-	-	-	-
392/341.5		Transportation Equipment	(229,777)	(224,477)	(224,477)	(224,477)	(224,477)	(224,477)	(224,477)
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
393/342.5	WO	STORES EQUIPMENT	-	-	-	-	-	-	-
	CP		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)
394/343.5		TOOLS, SHOP, GARAGE EQ	-	-	-	-	-	-	-
	WO	WATER ONLY	(52,955)	(52,955)	(52,955)	(52,955)	(52,955)	(52,955)	4,045
	CP	1981 & PRIOR	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
	SA	SEWER ALLOCATION	(63,707)	(63,707)	(63,707)	(63,707)	(63,707)	(63,707)	(63,707)
			-	-	-	-	-	-	-
394/343.5			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
395/344.5	WO	LABORATORY EQUIPMENT	1,459	1,459	1,459	1,459	1,459	1,459	1,459
	CP		21,354	21,354	21,354	21,354	21,354	21,354	21,354
	SA		(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)
396/345.5		POWER OPERATED EQUIPM	-	-	-	-	-	-	-
	WO	WATER ONLY	34,228	34,228	34,228	34,228	34,228	34,228	34,228
	CP	PRIOR 1981	13,621	13,621	13,621	13,621	13,621	13,621	13,621
	CP	1981 BACKHOE	22,515	22,515	22,515	22,515	22,515	22,515	22,515
	CP	1982 & AFTER	97,745	97,745	97,745	97,745	97,745	97,745	97,745

	SA	SEWER ALLOCATION	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
397/345.5	WO	COMMUNICATION EQUIPME	108,740	108,740	108,740	120,640	120,640	120,640	120,640
	CP	SCADA	825,758	825,758	825,758	825,758	825,758	825,758	825,758
	SA		(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)
398/347.5		MISCELLANEOUS EQUIP	-	-	-	-	-	-	-
	WO	WATER ONLY	13,740	13,740	13,740	13,740	13,740	13,740	13,740
	CP	1. PRIOR 1982	11,385	11,385	11,385	11,385	11,385	11,385	11,385
	CP	2. 1983 & AFTER	78,230	78,230	78,230	78,230	78,230	78,230	78,230
	SA	SEWER ALLOCATION	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
399/348.5	WO	OTHER TANGIBLE PROPERT	29,983	29,983	29,983	29,983	29,983	29,983	29,983
	CP		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)
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
		ROUNDING	(8)	(8)	(8)	(8)	(8)	(8)	(8)
		PROPERTY HELD FUTURE U	23,776	23,776	23,776	23,776	23,776	23,776	23,776
		NON UTILITY PROPERTY	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
		UNCLASSIFIED PLANT	979	979	979	979	979	979	979
			-	-	-	-	-	-	-
TOTAL PLANT IN SERVICE (LINE 1 B/S)			50,324,884	50,653,086	50,850,086	51,205,586	51,757,855	52,574,355	53,694,755
Total			50,324,884	50,653,086	50,850,086	51,205,586	51,757,855	52,574,355	53,694,755

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A/C	NUMBER	Water Plant DESCRIPTION	Jul	Aug	Sep	Oct	Nov	1997 De:	13-Month Average
OLD/NEW		INTANGIBLE PLANT							
301/301.1	WO	ORGANIZATION	142,988	142,988	142,988	142,988	142,988	142,988	142,988
	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	WO	FRANCHISE & CONSENTS	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
	SA		(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)
303/7		MISC. INTANGIBLE PLANT	174,415	174,415	174,415	174,415	174,415	174,415	174,415
		SOURCE OF SUPPLY PLANT	-	-	-	-	-	-	-
310/303.2		LAND & LAND RIGHTS	501,904	501,904	501,904	501,904	501,904	501,904	501,904
311/304.2		STRUCTURES & IMPROVEM	576,597	576,597	576,597	576,597	576,597	576,597	576,597
312/305.2		COLLECT & IMPOUND RESE	297,614	297,614	297,614	297,614	297,614	297,614	297,614
313/306.2		LAKE, RIVER, & OTHER INTA	-	-	-	-	-	-	-
314/307.2		WELLS & SPRINGS	1,051,237	1,051,237	1,276,237	1,283,737	1,283,737	1,283,737	1,283,737
315/308.2		INFILTRATION GALLERIES	7,512	7,512	7,512	7,512	7,512	7,512	7,512
316/309.2		SUPPLY MAINS	241,007	241,007	241,007	241,007	241,007	241,007	241,007
317		OTHER SOURCE PLANT	6,146	6,146	6,146	6,146	6,146	6,146	6,146
320/303.2		PUMPING PLANT	59,021	59,021	59,021	59,021	59,021	59,021	59,021
321/304.2		LAND & LAND RIGHTS	1,394,445	1,394,445	1,394,445	1,394,445	1,394,445	1,394,445	1,394,445
322		STRUCTURES & IMPROVEM	983,229	983,229	983,229	983,229	983,229	983,229	983,229
323/311.2		BOILER PLANT EQUIP	-	-	-	-	-	-	-
324/311.2		OTHER POWER PROD.EQUI	1,938,059	1,938,059	1,938,059	1,938,059	1,938,059	1,938,059	1,938,059
325/311.2		STEAM PUMPING EQUIP	43,510	43,510	43,510	43,510	43,510	43,510	43,510
326/311.2		ELECTRIC PUMPING EQUIP	336,220	397,320	619,320	632,420	1,062,420	1,066,420	415,035
327/311.2		DIESEL PUMPING EQUIP	84,778	84,778	84,778	84,778	84,778	84,778	84,778
328/311.2		HYDRAULIC PUMPING EQUI	756,397	756,397	756,397	756,397	756,397	756,397	756,397
		OTHER PUMPING EQUIP	1,447,636	1,447,636	1,447,636	1,447,636	1,447,636	1,447,636	1,447,636
330/303.3		WATER TREATMENT PLANT	-	-	-	-	-	-	-
331/304.3		LAND & LAND RIGHTS	7,570	7,570	7,570	7,570	7,570	7,570	7,570
332/320.3		STRUCTURES & IMPROVEM	99,162	130,962	193,962	199,962	199,962	199,962	199,962
		WATER TREATMENT EQUIP	2,247,756	2,406,856	2,721,856	2,750,456	2,860,456	2,860,456	2,860,456
340/303.4		TRANS & DIST PLANT	25,001,327	25,170,027	25,632,427	25,768,227	25,865,852	25,865,852	25,865,852
341/304.4		LAND & LAND RIGHTS	-	-	-	-	-	-	-
342/330.4		STRUCTURES & IMPROVEM	-	-	-	-	-	-	-
343/331.2		DIST. STANDPIPES & RESER	-	-	-	-	-	-	-
		TRANS & DIST MAINS	-	-	-	-	-	-	-

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344		FIRE MAINS	110,805	110,805	110,805	110,805	110,805	110,805	110,805
345/333.4		SERVICES	7,950,957	8,009,957	8,071,557	8,131,557	8,178,451	8,240,051	7,891,666
346/334.4		METERS	2,969,818	2,985,818	3,001,818	3,017,818	3,030,468	3,030,468	2,954,333
347/334.4		METER INSTALLATION	41,316	41,316	41,316	41,316	41,316	41,316	41,316
348/335.4		HYDRANTS	2,136,505	2,148,905	2,157,505	2,173,805	2,178,605	2,189,905	2,111,297
349/339.4		OTHER TRANS & DIST PLAN	23,760	23,760	23,760	23,760	23,760	23,760	23,760
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
		GENERAL PLANT	-	-	-	-	-	-	-
389/303.5	WO	LAND & LAND RIGHTS	4,756	4,756	4,756	4,756	4,756	4,756	4,756
	CP		529,679	529,679	529,679	529,679	529,679	529,679	529,679
	SA		(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)
390/304.5	WO	STRUCTURES & IMPROVEM	49,666	49,666	49,666	49,666	60,166	60,166	45,512
	CP		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)
391/340.5		OFFICE FURNITURE & EQUI	-	-	-	-	-	-	-
	WO	FURNITURE & EQUIP	1,479,922	1,479,922	1,479,922	1,479,922	1,479,922	1,814,822	1,248,045
	CP	FURNITURE & EQUIP	171,079	171,079	171,079	171,079	171,079	171,079	171,079
	CP	TERMINAL SYSTEM	140,990	140,990	140,990	140,990	140,990	140,990	140,990
	SA	SEWER ALLOCATION	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)
391			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
392/341.5		Transportation Equipment	(224,477)	(224,477)	(224,477)	(224,477)	(224,477)	(224,477)	(224,885)
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
393/342.5	WO	STORES EQUIPMENT	-	-	-	-	-	-	-
	CP		-	-	-	-	-	-	-
	SA		18,428	18,428	18,428	18,428	18,428	18,428	18,428
394/343.5		TOOLS, SHOP, GARAGE EQ	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)
	WO	WATER ONLY	4,045	4,045	4,045	4,045	4,045	4,045	(22,263)
	CP	1981 & PRIOR	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
	SA	SEWER ALLOCATION	(63,707)	(63,707)	(63,707)	(63,707)	(63,707)	(63,707)	(63,707)
394/343.5			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
395/344.5	WO	LABORATORY EQUIPMENT	1,459	1,459	1,459	1,459	1,459	1,459	1,459
	CP		21,354	21,354	21,354	21,354	21,354	21,354	21,354
	SA		(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)
396/345.5		POWER OPERATED EQUIPM	-	-	-	-	-	-	-
	WO	WATER ONLY	34,228	34,228	34,228	34,228	34,228	34,228	34,228
	CP	PRIOR 1981	13,621	13,621	13,621	13,621	13,621	13,621	13,621
	CP	1981 BACKHOE	22,515	22,515	22,515	22,515	22,515	22,515	22,515
	CP	1982 & AFTER	97,745	97,745	97,745	97,745	97,745	97,745	97,745

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	SA	SEWER ALLOCATION	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
397/345.5	WO	COMMUNICATION EQUIPME	120,640	120,640	120,640	120,640	120,640	120,640	117,894
	CP	SCADA	825,758	825,758	825,758	825,758	825,758	825,758	825,758
	SA		(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)
398/347.5		MISCELLANEOUS EQUIP	-	-	-	-	-	-	-
	WO	WATER ONLY	13,740	13,740	13,740	13,740	13,740	13,740	13,740
	CP	1. PRIOR 1982	11,385	11,385	11,385	11,385	11,385	11,385	11,385
	CP	2. 1983 & AFTER	78,230	78,230	78,230	78,230	78,230	78,230	78,230
	SA	SEWER ALLOCATION	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
399/348.5	WO	OTHER TANGIBLE PROPERT	29,983	29,983	29,983	29,983	29,983	29,983	29,983
	CP		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)
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
		ROUNDING	(8)	(8)	(8)	(8)	(8)	(8)	(8)
		PROPERTY HELD FUTURE U	23,776	23,776	23,776	23,776	23,776	23,776	23,776
		NON UTILITY PROPERTY	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
		UNCLASSIFIED PLANT	979	979	979	979	979	979	979
			-	-	-	-	-	-	-
TOTAL PLANT IN SERVICE (LINE 1 B/S)			54,149,455	54,655,555	56,029,155	56,312,155	57,904,124	58,970,824	
	Total		54,149,455	54,655,555	56,029,155	56,312,155	57,904,124	58,970,824	53,775,529

Total
Less CIAC Amorti
Net Depreciation E

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United Water Florida

Water Plant - Accumulated Depreciation

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A/C	NUMBER	Water Plant DESCRIPTION	12/31/96 BALANCE	1997					
				Jan	Feb	Mar	Apr	May	Jun
OLD/NEW		INTANGIBLE PLANT							
301/301.1	WO	ORGANIZATION	2,596	2,596	2,596	2,596	2,596	2,596	2,596
	CP		-	-	-	-	-	-	-
	SA		-	-	-	-	-	-	-
302/302.1	WO	FRANCHISE & CONSENTS	1,702	1,702	1,702	1,702	1,702	1,702	1,702
	CP		-	-	-	-	-	-	-
	SA		-	-	-	-	-	-	-
303/7		MISC. INTANGIBLE PLANT	293	293	293	293	293	293	293
		SOURCE OF SUPPLY PLANT	-	-	-	-	-	-	-
310/303.2		LAND & LAND RIGHTS	-	-	-	-	-	-	-
311/304.2		STRUCTURES & IMPROVEM	118,816	118,816	118,816	118,816	118,816	118,816	118,816
312/305.2		COLLECT & IMPOUND RESE	87,871	87,871	87,871	87,871	87,871	87,871	87,871
313/308.2		LAKE, RIVER, & OTHER INTA	-	-	-	-	-	-	-
314/307.2		WELLS & SPRINGS	240,683	240,683	240,683	240,683	240,683	240,683	240,683
315/308.2		INFILTRATION GALLERIES	7,512	7,512	7,512	7,512	7,512	7,512	7,512
316/309.2		SUPPLY MAINS	31,837	31,837	31,837	31,837	31,837	31,837	31,837
317		OTHER SOURCE PLANT	(3,090)	(3,090)	(3,090)	(3,090)	(3,090)	(3,090)	(3,090)
		PUMPING PLANT	-	-	-	-	-	-	-
320/303.2		LAND & LAND RIGHTS	-	-	-	-	-	-	-
321/304.2		STRUCTURES & IMPROVEM	423,024	423,024	423,024	423,024	423,024	423,024	423,024
322		BOILER PLANT EQUIP	-	-	-	-	-	-	-
323/311.2		OTHER POWER PROD.EQUI	202,719	202,719	202,719	202,719	202,719	202,719	202,719
324/311.2		STEAM PUMPING EQUIP	-	-	-	-	-	-	-
325/311.2		ELECTRIC PUMPING EQUIP	874,291	874,291	874,291	874,291	874,291	874,291	874,291
326/311.2		DIESEL PUMPING EQUIP	16,422	16,422	16,422	16,422	16,422	16,422	16,422
327/311.2		HYDRAULIC PUMPING EQUI	11,851	11,851	11,851	11,851	11,851	11,851	11,851
328/311.2		OTHER PUMPING EQUIP	-	-	-	-	-	-	-
		WATER TREATMENT PLANT	-	-	-	-	-	-	-
330/303.3		LAND & LAND RIGHTS	-	-	-	-	-	-	-
331/304.3		STRUCTURES & IMPROVEM	(63,355)	(63,355)	(63,355)	(63,355)	(63,355)	(63,355)	(63,355)
332/320.3		WATER TREATMENT EQUIP	111,787	111,787	111,787	111,787	111,787	111,787	111,787
		TRANS & DIST PLANT	-	-	-	-	-	-	-
340/303.4		LAND & LAND RIGHTS	-	-	-	-	-	-	-
341/304.4		STRUCTURES & IMPROVEM	9,141	9,141	9,141	9,141	9,141	9,141	9,141
342/330.4		DIST. STANDPIPES & RESER	339,408	339,408	339,408	339,408	339,408	339,408	339,408
343/331.2		TRANS & DIST MAINS	3,795,830	3,795,830	3,795,830	3,795,830	3,795,830	3,795,830	3,795,830
344		FIRE MAINS	21,195	21,195	21,195	21,195	21,195	21,195	21,195
345/333.4		SERVICES	1,415,438	1,415,438	1,415,438	1,415,438	1,399,982	1,399,982	1,399,982

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United Water Florida									
Water Plant - Accumulated Depreciation									
H:\CASES\UAX\HREXWAT7.XLS									
A/C	Water Plant	12/31/96	1997						
NUMBER	DESCRIPTION	BALANCE	Jan	Feb	Mar	Apr	May	Jun	
346/334.4	METERS	210,890	210,890	210,890	210,890	210,890	210,890	210,890	210,890
347/334.4	METER INSTALLATION	3,731	3,731	3,731	3,731	3,731	3,731	3,731	3,731
348/335.4	HYDRANTS	415,791	415,791	415,791	415,791	415,791	415,791	415,791	415,791
349/339.4	OTHER TRANS & DIST PLAN	1,710	1,710	1,710	1,710	1,710	1,710	1,710	1,710
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	GENERAL PLANT	-	-	-	-	-	-	-	-
389/303.5	WO LAND & LAND RIGHTS	-	-	-	-	-	-	-	-
	CP	-	-	-	-	-	-	-	-
	SA	-	-	-	-	-	-	-	-
390/304.5	WO STRUCTURES & IMPROVEM	3,716	3,716	3,716	3,716	3,716	3,716	3,716	3,716
	CP	152,676	152,676	152,676	152,676	152,676	152,676	152,676	152,676
	SA	(76,338)	(76,338)	(76,338)	(76,338)	(76,338)	(76,338)	(76,338)	(76,338)
391/340.5	OFFICE FURNITURE & EQUI	-	-	-	-	-	-	-	-
	WO FURNITURE & EQUIP	93,758	93,758	93,758	93,758	93,758	93,758	93,758	93,758
	CP FURNITURE & EQUIP	171,079	171,079	171,079	171,079	171,079	171,079	171,079	171,079
	CP TERMINAL SYSTEM	60,795	60,795	60,795	60,795	60,795	60,795	60,795	60,795
	SA SEWER ALLOCATION	(115,939)	(115,939)	(115,939)	(115,939)	(115,939)	(115,939)	(115,939)	(115,939)
391	TOTAL OFFICE FURN. & FIXT	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
392/341.5	Transportation Equipment	(166,638)	(166,638)	(166,638)	(166,638)	(166,638)	(166,638)	(166,638)	(166,638)
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
393/342.5	WO STORES EQUIPMENT	5,382	5,382	5,382	5,382	5,382	5,382	5,382	5,382
	CP	(2,623)	(2,623)	(2,623)	(2,623)	(2,623)	(2,623)	(2,623)	(2,623)
	SA	-	-	-	-	-	-	-	-
394/343.5	TOOLS, SHOP, GARAGE EQ	-	-	-	-	-	-	-	-
	WO WATER ONLY	(85,004)	(85,004)	(85,004)	(85,004)	(85,004)	(85,004)	(85,004)	(85,004)
	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	(63,144)	(63,144)	(63,144)	(63,144)	(63,144)	(63,144)	(63,144)	(63,144)
394/343.5		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
395/344.5	WO LABORATORY EQUIPMENT	1,459	1,459	1,459	1,459	1,459	1,459	1,459	1,459
	CP	21,354	21,354	21,354	21,354	21,354	21,354	21,354	21,354
	SA	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)
396/345.5	POWER OPERATED EQUIPM	-	-	-	-	-	-	-	-
	WO WATER ONLY	30,283	30,283	30,283	30,283	30,283	30,283	30,283	30,283
	CP PRIOR 1981	13,621	13,621	13,621	13,621	13,621	13,621	13,621	13,621

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United Water Florida									
Water Plant - Accumulated Depreciation									
H:\CASES\JAX\HREXWAT7.XLS									
A/C	NUMBER	DESCRIPTION	12/31/96 BALANCE	1997					
				Jan	Feb	Mar	Apr	May	Jun
	CP	1981 BACKHOE	22,515	22,515	22,515	22,515	22,515	22,515	22,515
	CP	1982 & AFTER	97,745	97,745	97,745	97,745	97,745	97,745	97,745
	SA	SEWER ALLOCATION	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
397/345.5	WO	COMMUNICATION EQUIPME	11,068	11,068	11,068	11,068	11,068	11,068	11,068
	CP	SCADA	774,259	774,259	774,259	774,259	774,259	774,259	774,259
	SA		(387,132)	(387,132)	(387,132)	(387,132)	(387,132)	(387,132)	(387,132)
398/347.5		MISCELLANEOUS EQUIP	-	-	-	-	-	-	-
	WO	WATER ONLY	926	926	926	926	926	926	926
	CP	1. PRIOR 1982	11,385	11,385	11,385	11,385	11,385	11,385	11,385
	CP	2. 1983 & AFTER	56,864	56,864	56,864	56,864	56,864	56,864	56,864
	SA	SEWER ALLOCATION	(34,128)	(34,128)	(34,128)	(34,128)	(34,128)	(34,128)	(34,128)
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
399/348.5	WO	OTHER TANGIBLE PROPERTY	-	-	-	-	-	-	-
	CP		-	-	-	-	-	-	-
	SA		8,834	8,834	8,834	8,834	8,834	8,834	8,834
			(4,078)	(4,078)	(4,078)	(4,078)	(4,078)	(4,078)	(4,078)
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
		ROUNDING	9	9	9	9	9	9	9
		KPMO Adjustment	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)
		NON UTILITY PROPERTY	-	-	-	-	-	-	-
		UNCLASSIFIED PLANT	-	-	-	-	-	-	-
Plant Accumulated Provision for Depreciation			8,677,483	8,677,483	8,677,483	8,677,483	8,652,952	8,652,952	8,652,952
		SUM	8,677,483	8,677,483	8,677,483	8,677,483	8,652,952	8,652,952	8,652,952

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Water Plant - Accumulated Depreciation	
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A/C	NUMBER	Water Plant	Jul	Aug	Sep	Oct	Nov	1988 Dec	13-Month Average
OLD/NEW		DESCRIPTION							
		INTANGIBLE PLANT							
	301/301.1	WO ORGANIZATION	2,596	2,596	2,596	2,596	2,596	2,596	2,596
		CP	-	-	-	-	-	-	-
		SA	-	-	-	-	-	-	-
	302/302.1	WO FRANCHISE & CONSENTS	1,702	1,702	1,702	1,702	1,702	1,702	1,702
		CP	-	-	-	-	-	-	-
		SA	-	-	-	-	-	-	-
	303/7	MISC. INTANGIBLE PLANT	293	293	293	293	293	293	293
		SOURCE OF SUPPLY PLANT	-	-	-	-	-	-	-
	310/303.2	LAND & LAND RIGHTS	-	-	-	-	-	-	-
	311/304.2	STRUCTURES & IMPROVEM	-	-	-	-	-	-	-
	312/305.2	COLLECT & IMPOUND RESE	118,816	118,816	118,816	118,816	118,816	118,816	118,816
	313/306.2	LAKE, RIVER, & OTHER INTA	87,871	87,871	87,871	87,871	87,871	87,871	87,871
	314/307.2	WELLS & SPRINGS	-	-	-	-	-	-	-
	315/308.2	INFILTRATION GALLERIES	240,683	240,683	240,683	240,683	240,683	240,683	240,683
	316/309.2	SUPPLY MAINS	7,512	7,512	7,512	7,512	7,512	7,512	7,512
	317	OTHER SOURCE PLANT	31,837	31,837	31,837	31,837	31,837	31,837	31,837
		PUMPING PLANT	(3,090)	(3,090)	(3,090)	(3,090)	(3,090)	(3,090)	(3,090)
	320/303.2	LAND & LAND RIGHTS	-	-	-	-	-	-	-
	321/304.2	STRUCTURES & IMPROVEM	-	-	-	-	-	-	-
	322	BOILER PLANT EQUIP	423,024	423,024	423,024	423,024	423,024	423,024	423,024
	323/311.2	OTHER POWER PROD EQUI	-	-	-	-	-	-	-
	324/311.2	STEAM PUMPING EQUIP	202,719	202,719	202,719	202,719	202,719	202,719	202,719
	325/311.2	ELECTRIC PUMPING EQUIP	-	-	-	-	-	-	-
	326/311.2	DIESEL PUMPING EQUIP	874,291	874,291	874,291	874,291	874,291	874,291	874,291
	327/311.2	HYDRAULIC PUMPING EQUI	16,422	16,422	16,422	16,422	16,422	16,422	16,422
	328/311.2	OTHER PUMPING EQUIP	11,851	11,851	11,851	11,851	11,851	11,851	11,851
		WATER TREATMENT PLANT	-	-	-	-	-	-	-
	330/303.3	LAND & LAND RIGHTS	-	-	-	-	-	-	-
	331/304.3	STRUCTURES & IMPROVEM	-	-	-	-	-	-	-
	332/320.3	WATER TREATMENT EQUIP	(63,355)	(63,355)	(63,355)	(63,355)	(63,355)	(63,355)	(63,355)
		TRANS & DIST PLANT	111,787	111,787	111,787	111,787	111,787	111,787	111,787
	340/303.4	LAND & LAND RIGHTS	-	-	-	-	-	-	-
	341/304.4	STRUCTURES & IMPROVEM	-	-	-	-	-	-	-
	342/330.4	DIST. STANDPIPES & RESER	9,141	9,141	9,141	9,141	9,141	9,141	9,141
	343/331.2	TRANS & DIST MAINS	339,408	339,408	339,408	339,408	339,408	339,408	339,408
	344	FIRE MAINS	3,788,855	3,788,855	3,788,855	3,788,855	3,777,780	3,777,780	3,788,251
	345/333.4	SERVICES	21,195	21,195	21,195	21,195	21,195	21,195	21,195
			1,399,982	1,399,982	1,399,982	1,399,982	1,384,520	1,384,520	1,402,360

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United Water Florida		Water Plant - Accumulated Depreciation								1998		13-Month Average	
H:\CASES\JAX\HREXWAT7.XLS										1998		13-Month Average	
A/C	Water Plant	DESCRIPTION	Jul	Aug	Sep	Oct	Nov	Dec	210,890	210,890	210,890	210,890	
NUMBER													
346/334.4		METERS	210,890	210,890	210,890	210,890	210,890	210,890	210,890	210,890	210,890	210,890	
347/334.4		METER INSTALLATION	3,731	3,731	3,731	3,731	3,731	3,731	3,731	3,731	3,731	3,731	
348/335.4		HYDRANTS	415,791	415,791	415,791	415,791	415,791	415,791	415,791	415,791	415,791	415,791	
349/339.4		OTHER TRANS & DIST PLAN	1,710	1,710	1,710	1,710	1,710	1,710	1,710	1,710	1,710	1,710	
			-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	-	
		GENERAL PLANT	-	-	-	-	-	-	-	-	-	-	
389/303.5	WO	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	
	CP		-	-	-	-	-	-	-	-	-	-	
	SA		-	-	-	-	-	-	-	-	-	-	
390/304.5	WO	STRUCTURES & IMPROVEM	3,716	3,716	3,716	3,716	3,716	3,716	3,716	3,716	3,716	3,716	
	CP		152,676	152,676	152,676	152,676	152,676	152,676	152,676	152,676	152,676	152,676	
	SA		(76,338)	(76,338)	(76,338)	(76,338)	(76,338)	(76,338)	(76,338)	(76,338)	(76,338)	(76,338)	
391/340.5		OFFICE FURNITURE & EQUIP	-	-	-	-	-	-	-	-	-	-	
	WO	FURNITURE & EQUIP	93,758	93,758	93,758	93,758	93,758	93,758	93,758	93,758	93,758	93,758	
	CP	FURNITURE & EQUIP	171,079	171,079	171,079	171,079	171,079	171,079	171,079	171,079	171,079	171,079	
	CP	TERMINAL SYSTEM	60,795	60,795	60,795	60,795	60,795	60,795	60,795	60,795	60,795	60,795	
	SA	SEWER ALLOCATION	(115,939)	(115,939)	(115,939)	(115,939)	(115,939)	(115,939)	(115,939)	(115,939)	(115,939)	(115,939)	
391		TOTAL OFFICE FURN. & FIXT	-	-	-	-	-	-	-	-	-	-	
			(166,638)	(166,638)	(166,638)	(166,638)	(166,638)	(166,638)	(166,638)	(166,638)	(166,638)	(166,638)	
392/341.5		Transportation Equipment	-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	-	
393/342.5	WO	STORES EQUIPMENT	-	-	-	-	-	-	-	-	-	-	
	CP		5,382	5,382	5,382	5,382	5,382	5,382	5,382	5,382	5,382	5,382	
	SA		(2,623)	(2,623)	(2,623)	(2,623)	(2,623)	(2,623)	(2,623)	(2,623)	(2,623)	(2,623)	
394/343.5		TOOLS, SHOP, GARAGE EQ	-	-	-	-	-	-	-	-	-	-	
	WO	WATER ONLY	(85,004)	(85,004)	(85,004)	(85,004)	(85,004)	(85,004)	(85,004)	(85,004)	(85,004)	(85,004)	
	CP	1981 & PRIOR	29,769	29,769	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	96,511	96,511	
	SA	SEWER ALLOCATION	(63,144)	(63,144)	(63,144)	(63,144)	(63,144)	(63,144)	(63,144)	(63,144)	(63,144)	(63,144)	
394/343.5			-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	-	
395/344.5	WO	LABORATORY EQUIPMENT	1,459	1,459	1,459	1,459	1,459	1,459	1,459	1,459	1,459	1,459	
	CP		21,354	21,354	21,354	21,354	21,354	21,354	21,354	21,354	21,354	21,354	
	SA		(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	
396/345.5		POWER OPERATED EQUIPM	-	-	-	-	-	-	-	-	-	-	
	WO	WATER ONLY	30,283	30,283	30,283	30,283	30,283	30,283	30,283	30,283	30,283	30,283	
	CP	PRIOR 1981	13,621	13,621	13,621	13,621	13,621	13,621	13,621	13,621	13,621	13,621	

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United Water Florida									
Water Plant - Accumulated Depreciation									
H:\CASE6\JAX\HREXWAT7.XLS									
A/C	Water Plant						1996	12-Month	
NUMBER	DESCRIPTION	Jul	Aug	Sep	Oct	Nov	Dec	Average	
	CP	1981 BACKHOE	22,515	22,515	22,515	22,515	22,515	22,515	22,515
	CP	1982 & AFTER	97,745	97,745	97,745	97,745	97,745	97,745	97,745
	SA	SEWER ALLOCATION	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
397/345.5	WO	COMMUNICATION EQUIPME	11,068	11,068	11,068	11,068	11,068	11,068	11,068
	CP	SCADA	774,259	774,259	774,259	774,259	774,259	774,259	774,259
	SA		(387,132)	(387,132)	(387,132)	(387,132)	(387,132)	(387,132)	(387,132)
398/347.5		MISCELLANEOUS EQUIP	-	-	-	-	-	-	-
	WO	WATER ONLY	926	926	926	926	926	926	926
	CP	1. PRIOR 1982	11,385	11,385	11,385	11,385	11,385	11,385	11,385
	CP	2. 1983 & AFTER	56,864	56,864	56,864	56,864	56,864	56,864	56,864
	SA	SEWER ALLOCATION	(34,128)	(34,128)	(34,128)	(34,128)	(34,128)	(34,128)	(34,128)
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
399/348.5	WO	OTHER TANGIBLE PROPERTY	-	-	-	-	-	-	-
	CP		8,834	8,834	8,834	8,834	8,834	8,834	8,834
	SA		(4,078)	(4,078)	(4,078)	(4,078)	(4,078)	(4,078)	(4,078)
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
		ROUNDING	9	9	9	9	9	9	9
		KPMG Adjustment	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)
		NON UTILITY PROPERTY	-	-	-	-	-	-	-
		UNCLASSIFIED PLANT	-	-	-	-	-	-	-
Plant Accumulated Provision for Depreciation			8,652,952	8,652,952	8,652,952	8,652,952	8,628,421	8,628,421	
SUM			8,652,952	8,652,952	8,652,952	8,652,952	8,628,421	8,628,421	8,656,726

000013

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Schedule of Contributions in
Aid of Construction
Company: United Water Florida Inc.
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

000014

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

WATER								
1	Plant Capacity Fees	3,119,407	3,126,158	3,137,747	3,223,318	3,244,202	3,258,042	3,269,069
2	Line/Main Extension Fees	1,522,520	1,525,815	1,531,471	1,573,236	1,583,430	1,590,184	1,596,566
3	Meter Installation Fees	2,413,982	2,419,206	2,428,174	2,494,393	2,510,555	2,521,265	2,529,798
4	Contributed Lines	13,220,128	13,248,739	13,297,855	13,660,499	13,749,014	13,807,667	13,854,398
5	Other	1,903,081	1,907,200	1,914,270	1,966,474	1,978,216	1,987,659	1,994,396
6	Total	22,179,117	22,227,117	22,309,517	22,917,917	23,066,417	23,164,817	23,243,217

WASTEWATER								
7	Plant Capacity Fees	7,187,664	7,200,440	7,250,668	7,300,937	7,351,186	7,401,434	7,512,714
8	Line/Main Extension Fees	1,419,705	1,422,229	1,432,154	1,442,079	1,452,004	1,461,929	1,483,909
9	Contributed Lines	16,529,255	16,558,835	16,674,190	16,789,745	16,905,301	17,020,856	17,276,762
10	Other	10,194,745	10,212,866	10,284,137	10,355,408	10,426,679	10,497,950	10,655,785
11	Total	35,331,370	35,394,170	35,641,170	35,888,170	36,135,170	36,382,170	36,929,170
			62,800	247,000	247,000	247,000	247,000	547,000
	FH Forecast							
	Water		48,000	82,400	608,400	148,500	98,400	78,400
	Cumulative		48,000	130,400	738,800	887,300	985,700	1,064,100

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 Schedule of Contributions in
 Aid of Construction
 Company: United Water Florida Inc.
 Docket No. 960451-W5
 Schedule Year Ended: 12/31/97
 Historic ☐ or Projected(x)

Schedule A-12
 Page 6 of 8
 Preparer: F. McGuire

000015

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	(9) 7/31/97	(10) 8/31/97	(11) 9/30/97	(12) 10/31/97	(13) 11/30/97	(14) 12/31/97	(15) 13-Month Average
WATER								
1	Plant Capacity Fees	3,292,078	3,302,261	3,308,928	3,322,767	3,328,058	3,339,138	3,251,475
2	Line/Main Extension Fees	1,606,797	1,611,767	1,615,921	1,621,776	1,623,382	1,629,768	1,586,979
3	Meter Installation Fees	2,547,606	2,555,485	2,580,644	2,571,354	2,573,901	2,584,023	2,518,183
4	Contributed Lines	13,951,914	13,995,089	14,023,322	14,081,874	14,095,822	14,151,356	13,779,835
5	Other	2,008,424	2,014,636	2,018,703	2,027,146	2,029,154	2,037,134	1,983,653
6	Total	23,406,617	23,479,217	23,526,617	23,625,017	23,648,417	23,741,417	23,118,125
							1,562,300	
WASTEWATER								
7	Plant Capacity Fees	7,562,962	7,613,211	7,663,460	7,713,708	7,763,957	7,774,536	7,484,377
8	Line/Main Extension Fees	1,493,834	1,503,759	1,513,684	1,523,609	1,533,535	1,536,624	1,478,312
9	Contributed Lines	17,392,317	17,507,872	17,623,428	17,738,983	17,854,538	17,878,866	17,211,596
10	Other	10,727,056	10,798,327	10,869,598	10,940,869	11,012,140	11,027,144	10,615,593
11	Total	37,176,170	37,423,170	37,670,170	37,917,170	38,164,170	38,216,170	36,789,877
		247,000	247,000	247,000	247,000	247,000	52,000	
	FH Forecast						2,864,800	
	Water	163,600	72,400	47,400	98,400	23,400	93,000	
	Cumulative	1,227,700	1,300,100	1,347,500	1,445,900	1,469,300	1,562,300	

H:\CASES\JAX\AMRT\CIAC.XLS		Explanation: Provide the average CIAC balance by account classification.				
Accum. Amortization of CIAC		If a projected year is employed, provide breakdown for base year and intermediate year				
By Classification						
13-Month Average		Note: The Utility does not maintain Accumulated Amortization of CIAC				
Company: United Water Florida Inc.		by classification, therefore the data below has been				
Docket No. 960451-W3		calculated on CIAC classification ratios. However, the				
Schedule Year Ended: 12/31/97		total amounts are per books.				
Historic <input type="checkbox"/> or Projected <input checked="" type="checkbox"/>						
Line	(1)	(2)	(3)	(4)	(5)	(6)
No.	Description	12/31/96	1/31/97	2/28/97	3/31/97	4/30/97
	WATER					
1	Plant Capacity Fees	735,997	742,301	746,627	754,974	761,344
2	Line/Main Extension Fees	359,225	362,302	365,390	368,488	371,597
3	Meter Installation Fees	569,558	574,436	579,332	584,244	589,173
4	Contributed Lines	3,119,175	3,145,891	3,172,700	3,199,602	3,226,506
5	Other	449,015	452,861	456,721	460,593	464,479
6	Total	5,232,971	5,277,792	5,322,769	5,367,901	5,413,188
	Wastewater					
7	Plant Capacity Fees	2,164,696	2,177,753	2,190,858	2,204,017	2,217,232
8	Line/Main Extension Fees	427,570	430,149	432,738	435,337	437,947
9	Contributed Lines	4,978,087	5,006,112	5,038,251	5,068,511	5,098,901
10	Other	3,070,334	3,088,652	3,107,441	3,126,104	3,144,848
11	Total	10,540,686	10,704,866	10,769,288	10,833,969	10,899,828
	RECAP Schedules: A-1, A-2, A-13					

[illegible]

LATE FILED EXHIBITS
UNITED WATER FLORIDA INC.
DOCKET NO. 960451-WS

Late Filed Exhibit 46a (FJM) - (Con't.)

Revised Schedule A-2 (Wastewater)

Line No.	Description	Year Ending <u>12/31/96</u>	13-Month <u>Average for 1997</u>
1	Utility Plant in Service	89,176,714	93,439,366
2	Utility Land & Land Rights	<u>2,473,960</u>	<u>2,473,960</u>
3	Total Utility Plant in Svc.	91,650,674	95,913,326
6	Less Accum. Depreciation Depreciation - 1997 (AVG)	(18,452,016)	(17,445,171) (3,318,118)
7	Less CIAC	(35,331,370)	(36,789,877)
8	Accum Amort. of CIAC	10,640,688	11,031,483
9	Acquisition Adjustments	867,986	867,986
10	Accum. Amort. of Acq. Adjustments		
11	Less Advances for Construction		
12	Working Capital Allowance	<u>680,247</u>	<u>680,247</u>
13	Total	<u>50,056,209</u>	<u>50,939,876</u>

Witness: Frank J. McGuire
Regulatory Economist
United Water M&S
200 Old Hook Road
Harrington Park, NJ 07640
(201) 261-5224 x4866

000001

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 United Water Florida
 Docket No. 980481-WS
 Plant in Service- Wastewater
 Year ended 12/31/96

000002

A/C NUMBER	WASTEWATER DESCRIPTION	BALANCE 12/31/96	1997 Jan	Feb	Mar	Apr
OLD/NEW	INTANGIBLE PLANT					
301/351.1	SO ORGANIZATION	212,810	212,810			
302/352.2	SA FRANCHISE & CONSENTS	22,025	22,025	212,810	212,810	212,810
303.5	SA MISC. INTANGIBLE PLANT	83,122	83,122	22,025	22,025	22,025
		16,941	16,941	83,122	83,122	83,122
TOTAL		307,215	307,215	16,941	16,941	16,941
	INTANGIBLE PLANT			307,215	307,215	307,215
350/353.2	COLLECTION PLANT					
351/354.2	LAND & LAND RIGHTS	559,121	559,121			
352/352	STRUCTURES & IMPROVEMENTS	80,289	80,289	559,121	559,121	559,121
352.1/360.2	COLLECTION SEWERS	99,390	99,390	80,289	80,289	80,289
352.2/361.2	COLLECTION SEWERS - FORCE	7,207,331	7,209,531	99,390	99,390	99,390
352.3/362.2	COLLECTION SEWERS - GRAVIT	30,092,438	30,153,838	7,216,331	7,223,131	7,229,931
353/363.2	SPECIAL COLLECTING STRUCT	(120)	(120)	30,348,338	30,492,838	30,643,338
354/364.2	SERVICES TO CUSTOMERS	9,450,702	9,508,702	(120)	(120)	(120)
355/365.2	FLOW MEASURING DEVICES	13,824	13,824	9,588,702	9,627,702	9,676,617
356	FLOW MEASURING INSTALLATIO	80,594	80,594	13,824	13,824	13,824
	OTHER COLLECTION PLT FACILI	6,200	6,200	80,594	80,594	80,594
TOTAL				6,200	6,200	6,200
	COLLECTION PLANT					
360/363.3	PUMPING PLANT					
361/364.3	LAND & LAND RIGHTS	8,140	8,140			
362/370.3	STRUCTURES & IMPROVEMENTS	2,226,831	2,248,031	8,140	8,140	8,140
363/371.3	RECEIVING WELLS	2,297,136	2,308,336	2,248,031	2,248,031	2,248,031
364/371.3	ELECTRIC PUMPING EQUIPMENT	5,396,894	5,439,594	2,342,136	2,375,936	2,440,936
365/371.3	DIESEL PUMPING EQUIPMENT	117,871	117,871	5,493,094	5,541,494	5,654,794
TOTAL		377,972	377,972	117,871	117,871	117,871
	PUMPING PLANT			377,972	377,972	332,351

2/10/97

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 United Water Florida
 DocId No. 989181-W3
 Plant in Service- Wastewater
 Year ended 12/31/96

000003

A/C NUMBER	WASTEWATER DESCRIPTION	BALANCE 12/31/96	1997 Jan	Feb	Mar	Apr
370/353.4	TREATMENT AND DISPOSAL PLANT					
370.1/353.4	LAND & LAND RIGHTS	25,614	44,214	61,414	61,414	61,414
370.2/353.4	OXIDATION LAGOON LAND					
371/354.4	OTHER LAND AND LAND RIGHTS	1,457,481	1,457,481	1,457,481	1,457,481	1,457,481
372/380.4	STRUCTURES AND IMPROVEME	6,042,863	6,848,863	6,712,163	6,587,863	5,782,291
373/381.4	TREATMENT AND DISPOSAL EQU	16,052,867	16,302,967	16,648,767	16,972,067	17,082,108
374/382.4	PLANT SEWERS	114,284	114,284	114,284	114,284	72,488
375/389.4	OUTFALL SEWER LINES	2,271,808	2,271,808	2,271,808	2,271,808	2,250,508
	OTHER TREAT.DISPOSAL EQUIP	245,919	245,919	245,919	245,919	245,919
TOTAL	TREATMENT AND DISPOSAL PLANT					
389/353.5	GENERAL PLANT					
SA	LAND & LAND RIGHTS	158,764	158,764	158,764	158,764	158,764
390/354.5	STRUCTURES & IMPROVEMENTS	264,840	264,840	264,840	264,840	264,840
SA		1,482,797	1,682,897	1,920,897	2,136,897	2,214,068
391/390.5	OFFICE FURNITURE & EQUIP	772,519	772,519	772,519	772,519	772,519
SA		345,811	635,711	635,711	687,711	877,711
392/391.5	TRANSPORTATION EQUIP	156,035	156,035	156,035	156,035	156,035
SA		14,902	14,902	14,902	14,902	14,902
393/392.5	STORES EQUIPMENT	329,882	329,882	329,882	329,882	329,882
SA						
394/393.5	TOOLS, SHOP, GARAGE EQUIP	9,214	9,214	9,214	9,214	9,214
SA		15,140	15,140	15,140	15,140	15,140
395.5/394.5	LABORATORY EQUIPMENT	63,707	63,707	63,707	63,707	63,707
SA		108,345	108,345	108,345	108,345	100,820
396/395.5	POWER OPERATED EQUIPMENT	10,678	10,678	10,678	10,678	10,678
SA		11,246	11,246	11,246	11,246	11,246
397.5/396.5	COMMUNICATION EQUIPMENT	86,943	86,943	86,943	86,943	86,943
SA		1,060,360	1,048,650	1,033,950	1,032,550	1,027,150
398/397.5	MISCELLANEOUS EQUIPMENT	412,880	412,880	412,880	412,880	412,880
		540,605	540,605	640,605	740,605	795,605

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 United Water Florida
 Docket No. 888461-WS
 Plant in Service- Wastewater
 Year ended 12/31/96

A/C NUMBER	WASTEWATER DESCRIPTION	BALANCE 12/31/96	1997 Jan	Feb	Mar	Apr
399/388.5	SA					
	SO	44,809	44,809	44,809	44,809	44,809
	SA	4,077	4,077	4,077	4,077	4,077
	OTHER TANGIBLE PROPERTY					
	TOTAL GENERAL PLANT					
	ROUNDING	(2)	(2)	(2)	(2)	(2)
	PROPERTY HELD FUTURE USE					
	NON UTILITY PROPERTY					
	UNCLASSIFIED PLANT					
	Total	<u>81,886,474</u>	<u>82,302,474</u>	<u>83,306,774</u>	<u>84,188,874</u>	<u>84,110,377</u>

2/10/97

PAGE 3 OF 9

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 United Water Florida
 Docket No. 940481-VVS
 Plant in Service- Wastewater
 Year ended 12/31/96

000005

A/C NUMBER	WASTEWATER DESCRIPTION	PLANT IN SERVICE				
		May	Jun	Jul	Aug	Sep
OLD/NEW	INTANGIBLE PLANT					
301/351.1	SO ORGANIZATION	212,610	212,610	212,610	212,610	212,610
302/352.2	SA FRANCHISE & CONSENTS	22,025	22,025	22,025	22,025	22,025
303.5	SA MISC. INTANGIBLE PLANT	83,122	83,122	83,122	83,122	83,122
		16,941	16,941	16,941	16,941	16,941
TOTAL	INTANGIBLE PLANT	307,215	307,215	307,215	307,215	307,215
	COLLECTION PLANT					
350/353.2	LAND & LAND RIGHTS	559,121	559,121	559,121	559,121	559,121
351/354.2	STRUCTURES & IMPROVEMENTS	80,269	80,269	80,269	80,269	80,269
352/362	COLLECTION SEWERS	99,390	99,390	99,390	99,390	99,390
352.1/380.2	COLLECTION SEWERS - FORCE	7,248,731	7,253,531	7,260,331	7,277,131	8,013,831
352.2/381.2	COLLECTION SEWERS - GRAVIT	30,867,836	31,042,336	31,188,636	31,431,336	31,630,836
352.3/362.2	SPECIAL COLLECTING STRUCT	(120)	(120)	(120)	(120)	(120)
353/383.2	SERVICES TO CUSTOMERS	9,725,617	9,765,617	9,824,617	9,888,617	9,947,617
354/384.2	FLOW MEASURING DEVICES	13,824	13,824	13,824	13,824	13,824
355/385.2	FLOW MEASURING INSTALLATIO	80,594	80,594	80,594	80,594	80,594
356	OTHER COLLECTION PLT FACILI	6,200	6,200	6,200	6,200	6,200
TOTAL	COLLECTION PLANT					
	PUMPING PLANT					
360/363.3	LAND & LAND RIGHTS	8,140	8,140	8,140	8,140	8,140
361/364.3	STRUCTURES & IMPROVEMENTS	2,248,031	2,248,031	2,248,031	2,248,031	2,248,031
362/370.3	RECEIVING WELLS	2,474,736	2,508,536	2,567,336	2,601,136	2,702,436
363/371.3	ELECTRIC PUMPING EQUIPMENT	5,870,394	5,885,394	5,980,294	6,000,294	6,022,794
364/371.3	DIESEL PUMPING EQUIPMENT	117,871	117,871	117,871	117,871	117,871
365/371.3	OTHER PUMPING EQUIPMENT	332,351	332,351	332,351	332,351	332,351
TOTAL	PUMPING PLANT					

2/10/97

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 United Water Florida
 Docket No. 960481-WWS
 Plant in Service- Wastewater
 Year ended 12/31/96

000006

		PLANT IN SERVICE				
A/C	WASTEWATER	May	Jun	Jul	Aug	Sep
NUMBER	DESCRIPTION					
370/353.4	TREATMENT AND DISPOSAL PLA	61,414	61,414	61,414	61,414	61,414
370.1/353.4	LAND & LAND RIGHTS					
370.2/353.4	OXIDATION LAGOON LAND	1,457,481	1,457,481	1,457,481	1,457,481	1,457,481
371/354.4	OTHER LAND AND LAND RIGHTS	5,722,091	5,722,091	5,722,091	5,897,091	5,908,891
372/380.4	STRUCTURES AND IMPROVEME	17,171,508	17,211,508	17,211,508	17,211,508	17,211,508
373/381.4	TREATMENT AND DISPOSAL EQU	72,488	72,488	72,488	72,488	72,488
374/382.4	PLANT SEWERS	2,250,508	2,250,508	2,250,508	2,250,508	2,250,508
375/388.4	OUTFALL SEWER LINES	245,919	245,919	245,919	245,919	245,919
	OTHER TREAT.DISPOSAL EQUIP					
TOTAL	TREATMENT AND DISPOSAL PLA					
	GENERAL PLANT					
388/353.5	LAND & LAND RIGHTS	158,784	158,784	158,784	158,784	158,784
	SA	284,840	284,840	284,840	284,840	284,840
390/354.5	STRUCTURES & IMPROVEMENTS	2,283,488	2,283,488	2,283,488	2,283,488	2,283,488
	SA	772,519	772,519	772,519	772,519	772,519
391/390.5	OFFICE FURNITURE & EQUIP	894,711	1,034,111	1,041,811	1,041,811	1,041,811
	SA	158,035	158,035	158,035	158,035	158,035
392/391.5	TRANSPORTATION EQUIP	14,902	14,902	14,902	14,902	14,902
	SA	329,882	329,882	329,882	329,882	329,882
393/392.5	STORES EQUIPMENT	9,214	9,214	9,214	9,214	9,214
	SA	35,140	35,140	35,140	35,140	35,140
394/393.5	TOOLS, SHOP, GARAGE EQUIP	83,707	83,707	83,707	83,707	83,707
	SA	100,820	100,820	100,820	100,820	100,820
395.5/394.5	LABORATORY EQUIPMENT	10,678	10,678	10,678	10,678	10,678
	SA	11,246	11,246	11,246	11,246	11,246
396/395.5	POWER OPERATED EQUIPMENT	88,943	88,943	88,943	88,943	88,943
	SA	1,022,850	1,022,850	1,022,850	1,022,850	1,022,850
397.5/396.5	COMMUNICATION EQUIPMENT	412,880	412,880	412,880	412,880	412,880
	SA	795,605	795,605	795,605	795,605	795,605
398/397.5	MISCELLANEOUS EQUIPMENT					

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 United Water Florida
 Docket No. 980461-W5
 Plant in Service- Wastewater
 Year ended 12/31/96

A/C NUMBER	WASTEWATER DESCRIPTION	PLANT IN SERVICE				
		May	Jun	Jul	Aug	Sep
300/300.5	SA					
	SO					
	SA					
	OTHER TANGIBLE PROPERTY	44,809	44,809	44,809	44,809	44,809
	TOTAL GENERAL PLANT	4,077	4,077	4,077	4,077	4,077
	ROUNDING					
	PROPERTY HELD FUTURE USE	(2)	(2)	(2)	(2)	(2)
	NON UTILITY PROPERTY					
	UNCLASSIFIED PLANT					
	Total	44,807,377	44,808,377	44,809,377	44,810,377	44,811,377

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2/10/97

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 United Water Florida
 Docket No. 980451-WS
 Plant in Service- Wastewater
 Year ended 12/31/96

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 United Water Florida
 Docket No. 980451-WS

800000

A/C NUMBER	WASTEWATER DESCRIPTION	Oct	Nov	1997 Dec	Plant in Svc. 12-Month 1997 AVG.
OLD/NEW	INTANGIBLE PLANT				
301/351.1	ORGANIZATION	212,810	212,810	212,810	212,810
302/352.2	FRANCHISE & CONSENTS	22,025	22,025	22,025	22,025
303.5	MSC. INTANGIBLE PLANT	83,122	83,122	83,122	83,122
		16,941	16,941	16,941	16,941
TOTAL		307,215	307,215	307,215	307,215
	INTANGIBLE PLANT				
350/353.2	COLLECTION PLANT				
351/354.2	LAND & LAND RIGHTS				
352/352	STRUCTURES & IMPROVEMENTS	559,121	559,121	559,121	559,121
352.1/360.2	COLLECTION SEWERS	80,289	80,289	80,289	80,289
352.2/361.2	COLLECTION SEWERS - FORCE	99,390	99,390	99,390	99,390
352.3/362.2	COLLECTION SEWERS - GRAVIT	8,085,731	8,082,031	8,083,631	7,836,118
353/363.2	SPECIAL COLLECTING STRUCT	31,785,338	32,040,838	32,105,338	31,064,730
354/364.2	SERVICES TO CUSTOMERS	(120)	(120)	(120)	(120)
355/365.2	FLOW MEASURING DEVICES	10,008,817	10,070,532	10,100,532	9,781,784
356	FLOW MEASURING INSTALLATIO	13,824	13,824	13,824	13,824
TOTAL	OTHER COLLECTION PLT FACILI	80,594	80,594	80,594	80,594
		6,200	6,200	6,200	6,200
	COLLECTION PLANT				
360/353.3	PUMPING PLANT				
361/354.3	LAND & LAND RIGHTS				
362/370.3	STRUCTURES & IMPROVEMENTS	8,140	8,140	8,140	8,140
363/371.3	RECEIVING WELLS	2,248,031	2,248,031	2,248,031	2,248,400
364/371.3	ELECTRIC PUMPING EQUIPMENT	2,774,936	2,808,336	2,817,136	2,538,926
365/371.3	DIESEL PUMPING EQUIPMENT	8,335,094	8,342,794	8,348,894	5,851,879
TOTAL	OTHER PUMPING EQUIPMENT	117,871	117,871	117,871	117,871
		332,351	316,351	316,351	343,927
	PUMPING PLANT				

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United Water Florida

Docket No. 980481-W8

Plant in Service- Wastewater

Year ended 12/31/98

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United Water Florida

Docket No. 980481-W8

A/C NUMBER	WASTEWATER DESCRIPTION	Oct	Nov	1997 Dec	Plant in Svc. 13-Month 1997 AVG.
370/353.4	TREATMENT AND DISPOSAL PLA				
370.1/353.4	LAND & LAND RIGHTS				
370.2/353.4	OXIDATION LAGOON LAND	61,414	61,414	61,414	57,337
371/354.4	OTHER LAND AND LAND RIGHTS				
372/380.4	STRUCTURES AND IMPROVEME	1,457,401	1,457,401	1,457,401	1,457,401
373/381.4	TREATMENT AND DISPOSAL EQU	6,286,891	6,220,591	6,401,191	6,210,436
374/382.4	PLANT SEWERS	18,030,508	18,129,508	18,632,808	17,221,489
375/389.4	OUTFALL SEWER LINES	72,488	72,488	72,488	85,334
	OTHER TREAT DISPOSAL EQUIP	2,250,508	2,250,508	2,250,508	2,257,062
		245,919	245,919	245,919	245,919
TOTAL	TREATMENT AND DISPOSAL PLA				
389/353.5	GENERAL PLANT				
	LAND & LAND RIGHTS				
390/354.5	STRUCTURES & IMPROVEMENTS	158,764	158,764	158,764	158,764
		264,840	264,840	264,840	264,840
391/388.5	OFFICE FURNITURE & EQUIP	2,661,488	2,675,188	2,685,788	2,222,023
		772,519	772,519	772,519	772,519
392/381.5	TRANSPORTATION EQUIP	1,041,611	1,041,611	1,216,611	885,088
		156,035	156,035	156,035	156,035
393/382.5	STORES EQUIPMENT	14,902	14,902	14,902	14,902
		329,882	329,882	329,882	329,882
394/383.5	TOOLS, SHOP, GARAGE EQUIP				
		9,214	9,214	9,214	9,214
395.5/394.5	LABORATORY EQUIPMENT	35,140	35,140	35,140	25,909
		63,707	63,707	63,707	63,707
396/385.5	POWER OPERATED EQUIPMENT	100,820	100,820	100,820	103,135
		10,678	10,678	10,678	10,678
397.5/388.5	COMMUNICATION EQUIPMENT	11,246	11,246	11,246	11,246
		66,943	66,943	66,943	66,943
398/397.5	MISCELLANEOUS EQUIPMENT	1,022,850	1,022,850	1,022,850	1,029,850
		412,880	412,880	412,880	412,880
		795,805	795,805	795,805	740,220

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 United Water Florida
 Docket No. 960451-WS
 Plant in Service- Wastewater
 Year ended 12/31/96

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 United Water Florida
 Docket No. 960451-WS

A/C NUMBER	WASTEWATER DESCRIPTION	Oct	Nov	1997 Dec	Plant in Svc. 13-Month 1997 AVG.
398/398.5	SA	44,809	44,809	44,809	44,809
	SO	-	-	-	-
	SA	4,077	4,077	4,077	4,077
	TOTAL GENERAL PLANT	-	-	-	-
	ROUNDING	-	-	-	-
	PROPERTY HELD FUTURE USE	(2)	(2)	(2)	(2)
	NON UTILITY PROPERTY	-	-	-	-
	UNCLASSIFIED PLANT	-	-	-	-
	Total	<u>99,847,477</u>	<u>99,844,692</u>	<u>102,826,361</u>	<u>96,613,329</u>

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United Water Florida							
Accumulated Depreciation							
Docket No. 989481							
NUMBER		DESCRIPTION	BALANCE 12/31/96	1997 Jan	Feb	Mar	Apr
OLD/NEW		INTANGIBLE PLANT					
331/351.1	SO	ORGANIZATION	-				
	SA		-				
302/352.2	SO	FRANCHISE & CONSENTS	824	824	824	824	824
	SA		-				
303.5		MISC. INTANGIBLE PLANT	107,784	107,784	107,784	107,784	107,784
			-				
			-				
		COLLECTION PLANT	-				
			-				
350/353.2		LAND & LAND RIGHTS	-				
351/354.2		STRUCTURES & IMPROVEMENTS	(193,022)	(193,022)	(193,022)	(193,022)	(193,022)
352/352		COLLECTION SEWERS	(5,534)	(5,534)	(5,534)	(5,534)	(5,534)
352.1/360.2		COLLECTION SEWERS - FORCE	644,639	644,639	644,639	644,639	644,639
352.2/361.2		COLLECTION SEWERS - GRAVITY	7,972,438	7,972,438	7,972,438	7,972,438	7,968,438
352.3/362.2		SPECIAL COLLECTING STRUCT	(4,137)	(4,137)	(4,137)	(4,137)	(4,137)
353/363.2		SERVICES TO CUSTOMERS	2,159,098	2,159,098	2,159,098	2,159,098	2,149,013
354/364.2		FLOW MEASURING DEVICES	(88,373)	(88,373)	(88,373)	(88,373)	(88,373)
355/365.2		FLOW MEASURING INSTALLATIO	7,938	7,938	7,938	7,938	7,938
358		OTHER COLLECTION PLT FACILIT	1,675	1,675	1,675	1,675	1,675
			-				
			-				
		PUMPING PLANT	-				
			-				
360/353.3		LAND & LAND RIGHTS	-				
361/354.3		STRUCTURES & IMPROVEMENTS	(154,955)	(154,955)	(154,955)	(154,955)	(154,955)
362/370.3		RECEIVING WELLS	352,835	352,835	352,835	352,835	352,835
363/371.3		ELECTRIC PUMPING EQUIPMENT	1,368,473	1,368,473	1,368,473	1,368,473	1,368,473
364/371.3		DIESEL PUMPING EQUIPMENT	31,079	31,079	31,079	31,079	31,079
365/371.3		OTHER PUMPING EQUIPMENT	325,336	325,336	325,336	325,336	279,715
			-				
TOTAL		PUMPING PLANT	-				
			-				
		TREATMENT AND DISPOSAL PLA	-				

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United Water Florida							
Accumulated Depreciation							
Docket No. 960461							
NUMBER		DESCRIPTION	BALANCE 12/31/96	1997 Jan	Feb	Mar	Apr
370/353.4		LAND & LAND RIGHTS					
370.1/353.4		OXIDATION LAGOON LAND					
371/354.4		OTHER LAND AND LAND RIGHTS					
372/360.4		STRUCTURES AND IMPROVEMEN	444,820	444,820			
373/361.4		TREATMENT AND DISPOSAL EQUI	3,749,228	3,749,228	444,820	444,820	(615,152)
374/382.4		PLANT SEWERS	(34,538)	(34,538)	3,749,228	3,749,228	3,697,179
375/389.4		OUTFALL SEWER LINES	450,620	450,620	(34,538)	(34,538)	(76,354)
		OTHER TREAT DISPOSAL EQUIP	(183,369)	(183,369)	450,620	450,620	429,320
TOTAL		TREATMENT AND DISPOSAL PLANT			(183,369)	(183,369)	(183,369)
		GENERAL PLANT					
389/353.5	SO	LAND & LAND RIGHTS					
	SA						
390/354.5	SO	STRUCTURES & IMPROVEMENTS					
	SA		68,269	68,269			
391/390.5	SO	OFFICE FURNITURE & EQUIP	76,338	76,338	68,269	68,269	59,240
	SA		19,892	19,892	76,338	76,338	76,338
392/391.5	SO	TRANSPORTATION EQUIP	115,939	115,939	19,892	19,892	19,892
	SA		14,902	14,902	115,939	115,939	115,939
393/392.5	SO	STORES EQUIPMENT	325,521	325,521	14,902	14,902	14,902
	SA				325,521	325,521	325,521
394/393.5	SO	TOOLS, SHOP, GARAGE EQUIP	2,623	2,623			
	SA		7,318	7,318	2,623	2,623	2,623
395.5/394.5	SO	LABORATORY EQUIPMENT	63,144	63,144	7,318	7,318	7,318
	SA		28,371	28,371	63,144	63,144	63,144
396/395.5	SO	POWER OPERATED EQUIPMENT	10,678	10,678	28,371	28,371	20,846
	SA		1,742	1,742	10,678	10,678	10,678
397.5/396.5	SO	COMMUNICATION EQUIPMENT	66,943	66,943	1,742	1,742	1,742
	SA		379,089	379,089	66,943	66,943	66,943
398/397.5	SO	MISCELLANEOUS EQUIPMENT	387,132	387,132	379,089	379,089	379,089
	SA		30,588	30,588	387,132	387,132	387,132
399/398.5	SO	OTHER TANGIBLE PROPERTY	34,128	34,128	30,588	30,588	30,588
	SA				34,128	34,128	34,128
			4,078	4,078	4,078	4,078	4,078

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United Water Florida							
Accumulated Depreciation							
Docket No. 969481							
NUMBER		DESCRIPTION	BALANCE *12/31/96	1997 Jan	Feb	Mar	Apr
		TOTAL GENERAL PLANT					
		ROUNDING					
		PROPERTY HELD FUTURE USE	(2)	(2)	(2)	(2)	(2)
		NON UTILITY PROPERTY	-				
		UNCLASSIFIED PLANT	-				
		KPMG ADJ.	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)
Total Accumulated Depreciation - Wastewater plant			18,452,016	18,452,016	18,452,016	18,452,016	17,190,619
Cross Foot			18,452,016	18,452,016	18,452,016	18,452,016	17,190,619

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United Water Florida							
Accumulated Depreciation							
Docket No. 889481							
NUMBER		DESCRIPTION	May	Jun	Jul	Aug	Sep
OLD/NEW		INTANGIBLE PLANT					
301/351.1	SO	ORGANIZATION					
	SA						
302/352.2	SO	FRANCHISE & CONSENTS	824	824	824	824	824
	SA						
303.5		MISC. INTANGIBLE PLANT	107,784	107,784	107,784	107,784	107,784
		COLLECTION PLANT					
350/353.2		LAND & LAND RIGHTS					
351/354.2		STRUCTURES & IMPROVEMENTS	(193,022)	(193,022)	(193,022)	(193,022)	(193,022)
352/352		COLLECTION SEWERS	(5,534)	(5,534)	(5,534)	(5,534)	(5,534)
352.1/360.2		COLLECTION SEWERS - FORCE	644,639	644,639	644,639	644,639	644,639
352.2/361.2		COLLECTION SEWERS - GRAVITY	7,968,438	7,968,438	7,968,438	7,968,438	7,968,438
352.3/362.2		SPECIAL COLLECTING STRUCT	(4,137)	(4,137)	(4,137)	(4,137)	(4,137)
353/363.2		SERVICES TO CUSTOMERS	2,149,013	2,149,013	2,149,013	2,149,013	2,149,013
354/364.2		FLOW MEASURING DEVICES	(88,373)	(88,373)	(88,373)	(88,373)	(88,373)
355/365.2		FLOW MEASURING INSTALLATIO	7,938	7,938	7,938	7,938	7,938
356		OTHER COLLECTION PLT FACILIT	1,875	1,875	1,875	1,875	1,875
		PUMPING PLANT					
360/353.3		LAND & LAND RIGHTS					
361/354.3		STRUCTURES & IMPROVEMENTS	(154,955)	(154,955)	(154,955)	(154,955)	(154,955)
362/370.3		RECEIVING WELLS	352,835	352,835	352,835	352,835	352,835
363/371.3		ELECTRIC PUMPING EQUIPMENT	1,368,473	1,368,473	1,368,473	1,368,473	1,368,473
364/371.3		DIESEL PUMPING EQUIPMENT	31,079	31,079	31,079	31,079	31,079
365/371.3		OTHER PUMPING EQUIPMENT	279,715	279,715	279,715	279,715	279,715
TOTAL		PUMPING PLANT					
		TREATMENT AND DISPOSAL PLA					

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United Water Florida							
Accumulated Depreciation							
Docket No. 960481							
NUMBER		DESCRIPTION	May	Jun	Jul	Aug	Sep
370/353.4		LAND & LAND RIGHTS					
370.1/353.4		OXIDATION LAGOON LAND					
371/354.4		OTHER LAND AND LAND RIGHTS					
372/360.4		STRUCTURES AND IMPROVEMEN	(615,152)	(615,152)			
373/381.4		TREATMENT AND DISPOSAL EQUI	3,687,179	3,687,179	(615,152)	(615,152)	(615,152)
374/362.4		PLANT SEWERS	(76,354)	(76,354)	3,687,179	3,687,179	3,687,179
375/368.4		OUTFALL SEWER LINES	429,320	429,320	(76,354)	(76,354)	(76,354)
		OTHER TREAT.DISPOSAL EQUIP	(183,389)	(183,389)	429,320	429,320	429,320
TOTAL					(183,389)	(183,389)	(183,389)
		TREATMENT AND DISPOSAL PLAN					
		GENERAL PLANT					
389/353.5	SO	LAND & LAND RIGHTS					
	SA						
390/354.5	SO	STRUCTURES & IMPROVEMENTS	59,240	59,240			
	SA						
391/390.5	SO	OFFICE FURNITURE & EQUIP	76,338	76,338	59,240	59,240	59,240
	SA		19,892	19,892	76,338	76,338	76,338
392/391.5	SO	TRANSPORTATION EQUIP	115,939	115,939	19,892	19,892	19,892
	SA		14,902	14,902	115,939	115,939	115,939
393/392.5	SO	STORES EQUIPMENT	325,521	325,521	14,902	14,902	14,902
	SA				325,521	325,521	325,521
394/393.5	SO	TOOLS, SHOP, GARAGE EQUIP	2,623	2,623			
	SA		7,318	7,318	2,623	2,623	2,623
395.5/394.5	SO	LABORATORY EQUIPMENT	63,144	63,144	7,318	7,318	7,318
	SA		20,846	20,846	63,144	63,144	63,144
396/395.5	SO	POWER OPERATED EQUIPMENT	10,678	10,678	20,846	20,846	20,846
	SA		1,742	1,742	10,678	10,678	10,678
397.5/396.5	SO	COMMUNICATION EQUIPMENT	66,943	66,943	1,742	1,742	1,742
	SA		379,089	379,089	66,943	66,943	66,943
398/397.5	SO	MISCELLANEOUS EQUIPMENT	387,132	387,132	379,089	379,089	379,089
	SA		30,588	30,588	387,132	387,132	387,132
399/398.5	SO	OTHER TANGIBLE PROPERTY	34,128	34,128	30,588	30,588	30,588
	SA				34,128	34,128	34,128
			4,078	4,078			
					4,078	4,078	4,078

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United Water Florida						
Accumulated Depreciation						
Docket No. 980461						
NUMBER	DESCRIPTION	May	Jun	Jul	Aug	Sep
	TOTAL GENERAL PLANT					
	ROUNDING					
	PROPERTY HELD FUTURE USE	(2)	(2)			
	NON UTILITY PROPERTY			(2)	(2)	(2)
	UNCLASSIFIED PLANT					
	KPMG ADJ.	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)
Total Accumulated Depreciation - Wastewater plant		17,190,619	17,190,619	17,190,619	17,190,619	17,190,619
Cross Foot		17,190,619	17,190,619	17,190,619	17,190,619	17,190,619

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Docket No. 960451

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United Water Florida						
Accumulated Depreciation						
Docket No. 980461						
NUMBER		DESCRIPTION	Oct	Nov	1997	13-Month Avg
370/353.4		LAND & LAND RIGHTS				
370.1/353.4		OXIDATION LAGOON LAND				
371/354.4		OTHER LAND AND LAND RIGHTS				
372/380.4		STRUCTURES AND IMPROVEMEN				
373/381.4		TREATMENT AND DISPOSAL EQUI	(615,152)	(840,152)	(840,152)	
374/382.4		PLANT SEWERS	3,687,179	3,587,179	3,587,179	
375/389.4		OUTFALL SEWER LINES	(76,354)	(76,354)	(76,354)	
		OTHER TREAT DISPOSAL EQUIP	429,320	429,320	429,320	
			(183,389)	(183,389)	(183,389)	
TOTAL		TREATMENT AND DISPOSAL PLAN				
389/353.5	SO	GENERAL PLANT				
	SA	LAND & LAND RIGHTS				
390/354.5	SO	STRUCTURES & IMPROVEMENTS				
	SA		59,240	59,240	59,240	
391/390.5	SO	OFFICE FURNITURE & EQUIP	76,338	76,338	76,338	
	SA		19,892	19,892	19,892	
392/391.5	SO	TRANSPORTATION EQUIP	115,939	115,939	115,939	
	SA		14,902	14,902	14,902	
393/392.5	SO	STORES EQUIPMENT	325,521	325,521	325,521	
	SA					
394/393.5	SO	TOOLS, SHOP, GARAGE EQUIP	2,623	2,623	2,623	
	SA		7,318	7,318	7,318	
395.5/394.5	SO	LABORATORY EQUIPMENT	63,144	63,144	63,144	
	SA		20,846	20,846	20,846	
396/395.5	SO	POWER OPERATED EQUIPMENT	10,678	10,678	10,678	
	SA		1,742	1,742	1,742	
397.5/396.5	SO	COMMUNICATION EQUIPMENT	66,943	66,943	66,943	
	SA		379,089	379,089	379,089	
398/397.5	SO	MISCELLANEOUS EQUIPMENT	387,132	387,132	387,132	
	SA		30,568	30,568	30,568	
399/398.5	SO	OTHER TANGIBLE PROPERTY	34,128	34,128	34,128	
	SA		4,078	4,078	4,078	

2/5/97

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United Water Florida					
Accumulated Depreciation					
Docket No. 960451					
NUMBER	DESCRIPTION	Oct	Nov	1997 Dec	13-Month Avg
	TOTAL GENERAL PLANT				
	ROUNDING	(2)	(2)	(2)	
	PROPERTY HELD FUTURE USE				
	NON UTILITY PROPERTY				
	UNCLASSIFIED PLANT				
	KPMG ADJ.	(137,516)	(137,516)	(137,516)	
Total Accumulated Depreciation - Wastewater plant		17,190,619	16,825,834	16,825,834	17,445,171
Cross Foot		17,190,619	16,825,834	16,825,834	

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 Schedule of Contributions in
 Aid of Construction
 Company: United Water Florida Inc.
 Docket No. 960451-WS
 Schedule Year Ended: 12/31/97
 Historic ☐ or Projected ☒

Florida Public Service Commission
 Schedule A-12
 Page 5 of 8
 Preparer: F. McGuire

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

WATER								
1	Plant Capacity Fees	3,119,407	3,126,156	3,137,747	3,223,316	3,244,202	3,258,042	3,269,069
2	Line/Main Extension Fees	1,522,520	1,525,815	1,531,471	1,573,236	1,583,430	1,590,184	1,596,566
3	Meter Installation Fees	2,413,982	2,419,206	2,428,174	2,494,393	2,510,555	2,521,265	2,529,798
4	Contributed Lines	13,220,128	13,248,739	13,297,855	13,660,499	13,749,014	13,807,667	13,854,398
5	Other	1,903,081	1,907,200	1,914,270	1,966,474	1,979,216	1,987,859	1,994,396
6	Total	22,179,117	22,227,117	22,309,517	22,917,917	23,066,417	23,164,817	23,243,217

WASTEWATER								
7	Plant Capacity Fees	7,187,664	7,200,440	7,250,668	7,300,937	7,351,186	7,401,434	7,512,714
8	Line/Main Extension Fees	1,419,705	1,422,229	1,432,154	1,442,079	1,452,004	1,461,929	1,483,909
9	Contributed Lines	16,529,255	16,558,635	16,674,180	16,789,745	16,905,301	17,020,856	17,278,762
10	Other	10,194,745	10,212,866	10,284,137	10,355,408	10,426,679	10,497,950	10,655,785
11	Total	35,331,370	35,394,170	35,641,170	35,888,170	36,135,170	36,362,170	36,929,170
			62,600	247,000	247,000	247,000	247,000	547,000
	FH Forecast							
	Water		48,000	62,400	608,400	148,500	98,400	78,400
	Cumulative		48,000	130,400	738,800	887,300	985,700	1,064,100

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 Schedule of Contributions in
 Aid of Construction
 Company: United Water Florida Inc.
 Docket No. 980451-WS
 Schedule Year Ended: 12/31/97
 Historic [] or Projected[x]

Schedule A-12
 Page 6 of 8
 Preparer: F. McGuire

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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	(9) 7/31/97	(10) 8/31/97	(11) 9/30/97	(12) 10/31/97	(13) 11/30/97	(14) 12/31/97	(15) 13-Month Average
WATER								
1	Plant Capacity Fees							
2	Line/Main Extension Fees	3,292,078	3,302,261	3,308,928	3,322,767	3,328,058	3,339,138	3,251,475
3	Meter Installation Fees	1,608,797	1,611,767	1,615,021	1,621,776	1,623,382	1,629,768	1,586,879
4	Contributed Lines	2,547,805	2,555,485	2,580,644	2,571,354	2,573,901	2,584,023	2,518,183
5	Other	13,951,914	13,995,069	14,023,322	14,081,874	14,095,822	14,151,358	13,779,835
6	Total	2,008,424	2,014,636	2,018,703	2,027,148	2,029,154	2,037,134	1,983,653
		23,406,817	23,479,217	23,526,817	23,625,017	23,648,417	23,741,417	23,118,125
							1,562,300	
WASTEWATER								
7	Plant Capacity Fees							
8	Line/Main Extension Fees	7,562,962	7,613,211	7,663,480	7,713,708	7,763,957	7,774,536	7,484,377
9	Contributed Lines	1,493,834	1,503,759	1,513,684	1,523,609	1,533,535	1,535,624	1,478,312
10	Other	17,392,317	17,507,872	17,623,428	17,738,983	17,854,538	17,878,885	17,211,596
11	Total	10,727,056	10,798,327	10,869,598	10,940,869	11,012,140	11,027,144	10,615,593
		37,176,170	37,423,170	37,670,170	37,917,170	38,164,170	38,216,170	36,789,877
	FH Forecast	247,000	247,000	247,000	247,000	247,000	247,000	52,000
	Water							2,884,800
	Cumulative	163,600	72,400	47,400	98,400	23,400	93,000	
		1,227,700	1,300,100	1,347,500	1,445,900	1,469,300	1,562,300	

H:\CASES\UAX\AMRT\CIAC.XLS		Explanation: Provide the average CIAC balance by account classification. If a projected year is employed, provide breakdown for base year and intermediate year				
Accum. Amortization of CIAC						
By Classification						
13-Month Average						
Company: United Water Florida Inc.		Note: The Utility does not maintain Accumulated Amortization of CIAC				
Docket No. 960451-WS		by classification, therefore the data below has been				
Schedule Year Ended: 12/31/97		calculated on CIAC classification ratios. However, the				
Historic [] or Projected[x]		total amounts are per books.				
Line No.	(1) Description	(2) 12/31/96	(3) 1/31/97	(4) 2/29/97	(5) 3/31/97	(6) 4/30/97
	WATER					
1	Plant Capacity Fees					
2	Line/Main Extension Fees	735,997	742,301	748,627	754,974	761,344
3	Meter Installation Fees	359,225	362,302	365,390	368,488	371,597
4	Contributed Lines	589,558	574,436	579,332	584,244	589,173
5	Other	3,118,175	3,145,891	3,172,700	3,199,602	3,226,508
6	Total	449,015	452,951	456,721	460,593	464,479
		5,232,971	5,277,792	5,322,769	5,367,901	5,412,186
	Wastewater					
7	Plant Capacity Fees					
8	Line/Main Extension Fees	2,164,696	2,177,753	2,190,858	2,204,017	2,217,232
9	Contributed Lines	427,570	430,149	432,738	435,337	437,947
10	Other	4,978,087	5,006,112	5,038,251	5,068,511	5,098,901
11	Total	3,070,334	3,088,652	3,107,441	3,126,104	3,144,848
		10,640,688	10,704,866	10,769,288	10,833,959	10,898,826
RECAP Schedules: A-1, A-2, A-13						

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2/3/97