LAW OFFICES

MARTIN, ADE, BIRCHFIELD & MICKLER, RA.

ONE INDEPENDENT DRIVE - SUITE 3000 JACKSONVILLE, FLORIDA 32202

MAILING ADDRESS POST OFFICE BOX 59 JACKBONVILLE FLORIDA 32201

TELEPHONE (904) 384-2050 TELECOPIER (904) 384-5842

February 10, 1997

BARBANA CHRISTIE JOHN WILHELMINA F HIGHTLINGER HYBA LOUGHBAN MALEST HE MARTIN ROBERT O MICHLER JOHN D MILTON JR DANIEL & NUNN JE SCOTT O SCHILDBERG MICHAEL D WHALEN

L PETER JOHNSON 11942 1968

GARY L WILKINGON

FEDERAL EXPRESS

JAMES L. ADE LYNDA R. AVCOUNT

W O BIRCHFIELD

TIMOTHY A BURLEIGH

PHILLIP A DELMONT

STEPHEN H. DURANT

T WILLIAM GLOCKER

STEPHEN D. HALHER

MICHAEL E GOODBREAD JR.

SHARON ROBERTS HENDERSON

CHARLES L CRANFORD

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

> 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,

JLA: dws Enclosures

五扩充

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 6

FPSC-RECORDS/REPORTING

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 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.

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

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.

James L. Ada 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
		4 2,401

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

Late Filed Exhibit No. 16 (Jost)

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

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

Company Employee	Late Filed Exhibits	Briefs	Requests- Hearings	Updates	Review of the Order	Other Admin- istrative	Total Hours
Robert lacullo	0	40	5	0	16	2	63.00
Mary Egan-Lon	g 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
Frank McGuire	60	95	60	30	60	_3	308.00
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	0

- 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; briefsincluding 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	
Month	G.L. Balance	1.2358%	0.882543%	Difference
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		
Actual AF	UDC recorded	998,241	810,590	(187.651)

Actual AFUDC recorded	998,241	810,590	(187,651)
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

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

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, an	id)			
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.

 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 day of February, 1997

JENNIRER & SCHLISSEL
NOTARY PUBLIC OF NEW JERSEY
MY COMMISSION EXPIRES AUG. 29, 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:

ITEM Long-Term Debt	AMOUNT 25,000,000
Preferred Stock	73,974,612
Common Equity	358,301,589
TOTAL	457.276.201

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

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

REQUEST LFE-58:

Correspondence Re: Attorney Fees.

RESPONSE:

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

LAW OFFICES

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

ONE INDEPENDENT DRIVE - BUITE 3000 JACKSONVILLE, FLORIDA 32202

MAILING ADDRESS: POST OFFICE BOX BB JACKSONVILLE, FLORIDA 32201

TELEPHONE (904) 384-2050 TELECOPIER (804) 354-5842

November 15, 1996

BHANGN ROBERTS HENDERS SAMBARA CHRISTIE JOHNSTON WILHELMINA F RIGHTLINGER NYMA LOUGHRAN RALPHY IS MARTIN ROBERT O. MICHLER JOHN D. MILTON. JR. DANIEL B. NUNN. JR. BOOTT & BCHILDRENG GARY L WILKINSON

- METER JOHNSON 11942-19681

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:

JAMES L ADE

LYNDA R. AYGORN W. G. BIRCHFIELD

TIMOTHY A BURLEIGH CHARLES L CRANFORD

PHILLIP A DELHONT

STEPHEN H. GURANT

T WILLIAM GLOCKER MICHAEL E. GOODBREAD, JR.

STEPHEN O. HALRER

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 ("Application") recently filed by United Water Florida") in ("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

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

Mr. Walton F. Hill November 15, 1996 Page 2

services that I anticipated would be provided by our firm in some 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,

	Semin		September 13,
	matters described	in connection with	
•	Services rend	A attached.	\$ 59,331.25
	obtaining interim	in connection with rates.	E

	obtaining interim			F
•	Services rendered discovery.	in connection	With	5,000.00

•	Services rendered i discovery.	n conne	ection with	5,000.00
The second second second	Services rendered in			11,000.00

•	Services rendered in		11,000.00
	Services rendered in preparing and filing	connection with Rebuttal Testimony.	10
•	Services rendered in	Testimony.	10,000.00

•	Services	10,000.00
	Services rendered in connection with preparing, obtaining Commission approval, of Rate Proceeding, (ii) Initial Notice Hearings, and (iv) Notice to Customers. Services read	5,000.00
•	Services rendered in come	

•	Services rendered in connection with customer meetings (3).			
	customer	meetings (3).	ection with	
		rendered in		5,800.00

•	Services	5,800.00
	Services rendered in connection with preparing and filing a Prehearing decided at the Hearing, setting forth as to each issue, listing United Water florida Florida witnesses who will testify as that will be introduced with respect	6,000.00
•	Prenama	

HOLD SUND SUND SUND SUND HOLD SUND SUND SUND SUND SUND SUND SUND SUN	
Preparation for and attendance at (i) Of United Water Florida, Commission Customers; (ii) Preprehearing Conference; Commission Agenda Conference and (iv) Preparation for and are	25,000.00
under and and and	

Preparation for and attendance at Final Hearing (5 days). 35,000.00 Mr. Walton F. Hill November 15, 1996 Page 3

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, 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 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 the exceedance, agree on a procedure to complete the segment or segments of the case and agree on the amount by which the total unanticipated matters not included in the amounts set forth above arise during the case that will increase the charges by our firm to arise and determine how they should be resolved and the amount 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 have included in the above tabulation, I believe that they can be arise. You will note for instance that I have included no services protection of confidential information, response to the rate case, audit report, actions required by customer responses to notices or 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 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

IVEM	AMOUNT
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

ITEM	AMOUNT
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	\$59,331.25

LAW OFFICES MARTIN, ADE. BIRCHFIELD & MICKLER, P.A. WILHELMINA F HIGHTLINGER ONE INDEPENDENT DRIVE - SUITE 3000 JACKSONVILLE, FLORIDA 32202 MYRA LOUGHRAN SHALPHE IS MARKETIN NOSERY Q. MICHLER MAILING ADDRESS JACKSONVILLE, PLORIDA 32201 JOHN D MILTON, JE JAMES L. ADE DANIEL & NUNN. JR LYNOA R AYCOCK SCOTT G SCHILDSENG W O BINCHFIELD TELEPHONE (904) 384-2060 MICHAEL G WHALEN TIMOTHY A SURLEIGH TELECOPIER (904) 384-5842 GARY L WILKINGON CHARLES L. GRANFORD L PETER JOUNSON (1942-1988) PHILLIP A DELMONT STEPHEN H. DURANT WILLIAM GLOCKER February 10, 1997 MICHAEL E. GOODBREAD, JR. STEPHEN O HALKER SHARON ROBERTS HENDERSON Mr. Walton F. Hill United Water Resources Inc. 200 Old Hook Road Harrington Park, NJ 07640-1799 Reference is made to my letter to you dated November 15, 1996, and our recent conversations concerning the professional services Dear Walton: 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 Discovery. Five sets of Staff Interrogatories, three sets of Public Counsel Interrogatories, four sets of follows: 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. 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.
- <u>Preprehearing Conferences</u>. 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.
- Pistrict 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 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 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:

- 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:

Address:

Paul Hudgins 6331 Anvil Road

(Arlington)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

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.

Hearing Date/Time:

January 27, 1997 10:20am

Customer Witness No.: #3

Name:

6. 24.

John Coyle

Address:

4175 Paloma Point Court

(San Jose)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

January 27, 1997 10:25am Hearing Date/Time:

Customer Witness No.:

James Wood

4834 Marsh Hammock Drive West Name: Address:

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

in out

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

We have on file Mr. Wood having called us with low water pressure subsequently made. 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 present point the pumps kick on and pressurize the system. During normal present point the pumps kick on and pressure the system. During normal present periods the pressure fluctuations are minimal. However, steady demand periods such as night time, the pressure fluctuates during less demand periods such as night time, the pressure fluctuates in the significantly due to the pressure settings. We have made changes in the pressure settings for the hydropneumatic tank at the Water Treatment pressure settings for the hydropneumatic tank at the Water Treatment pressure settings for the hydropneumatic tank at the Water Treatment pressure settings for the hydropneumatic tank at the Water Treatment pressure settings for the hydropneumatic tank at the Water Treatment pressure settings for the hydropneumatic tank at the Water Treatment pressure settings for the hydropneumatic tank at the Water Treatment pressure settings for the hydropneumatic tank at the Water Treatment pressure settings for the hydropneumatic tank at the Water Treatment pressure settings for the hydropneumatic tank at the Water Treatment pressure settings for the hydropneumatic tank at the Water Treatment pressure settings for the hydropneumatic tank at the Water Treatment pressure settings for the hydropneumatic tank at the Water Treatment pressure settings for the hydropneumatic tank at the Water Treatment pressure settings for the hydropneumatic tank at the Water Treatment pressure settings for the hydropneumatic tank at the Water Treatment pressure settings for the hydropneumatic tank at the Water Treatment pressure settings for the hydropneumatic tank at the Water Treatment pressure settings for the hydropneumatic tank at the Water Treatment pressure settings for the hydropneumatic tank at the Water Treatment pressure settings for the hydropneumatic tank

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 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 will long eight inch water main according to the Water Distribution will long eight inch water main according to the Water Distribution will be system ("WDS") maps United Water Florida acquired from the previous System ("WDS") have reason to believe that a portion of this eight owners. However, they have reason to believe that a portion of this eight owners. However, they have reason to believe that a portion of this eight owners way to grid the system to provide water to Marsh Hammock 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 Subdivision in the event of a main break in the marsh crossing. This is Subdivision in the event of a main break in the marsh crossing. This is Subdivision in the event of a main break in the marsh crossing. This is Subdivision in the event of a main break in the marsh crossing. This is Subdivision in the event of a main break in the marsh crossing. This is Subdivision in the event of a main break in the marsh crossing. This is Subdivision in the event of a main break in the marsh crossing. There is no inch main in the marsh crossing. There is no inch main in the marsh crossing. There is no inch main in the marsh crossing. There is no inch main in the marsh crossing. There is no inch main in the marsh crossing. There is no inch main in the marsh crossing.

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

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

Wastewater

4 - 16/4

1. Wastewater treatment plant upgrade	\$ 445 400
2. Lift Station Upgrades	\$ 415,400
	\$ 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

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.

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.

Hearing Date/Time:

January 27, 1997 10:55am

Customer Witness No.:

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 subarea. 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.

- 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 ownershp of vehicles to leasing. The chagne 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.

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.

January 27, 1997 11:22am Hearing Date/Time:

Customer Witness No.:

Suzuki Richardson Name:

14339 Cedar Island Road Address:

(San Pablo)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

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Hearing Date/Time: Janua

January 27, 1997 11:25am

Customer Witness No.: #

Name: Paul Kekevian

Address: 2442 Lorraine Court North

(Ponte Vedra)

UNITED WATER FLORIDA'S COMMENTS:

Refer to Overview.

Hearing Date/Time:

January 27, 1997 11:30am

Customer Witness No.: #11

Don Bruno

Address:

Par Sale

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

2. 63

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.

1. 64

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:

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.

1. ...

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.

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.

1. ..

Hearing Date/Time:

January 27, 1997 6:53pm

Customer Witness No.: #3

Name:

S. 11

Norvell Bell

Address:

3225 Caribbean Drive

(Arlington)

UNITED WATER FLORIDA'S COMMENTS:

Hearing Date/Time:

January 27, 1997 6:56pm

Customer Witness No.: #4

Name:

1. 16

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.

Hearing Date/Time:

January 27, 1997 7:00pm

Customer Witness No.: #5

Name:

Address:

Yvon Bizier

5979 Georgewood Lane

(Jax Heights)

UNITED WATER FLORIDA'S COMMENTS:

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:

Hearing Date/Time: January 27, 1997 7:11pm

Customer Witness No.: #7

1.00

Name: Eric A. Van Denhende

Address: 3439 Grenoble Drive

(Arlington)

UNITED WATER FLORIDA'S COMMENTS:

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:

RATE CASE HEARING
CUSTOMER TESTIMONY LOG

Hearing Date/Time: January 27, 1997 7:20pm

Customer Witness No.: #9

2 . . is

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.

San of

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:

January 27, 1997 7:28pm Hearing Date/Time:

Customer Witness No.: #11

* , , , , , ,

E. C. Garrett

5033 Homecrest Circle Name: Address:

(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.

January 28, 1997 6:45pm Hearing Date/Time:

Customer Witness No.: #1

F

Walter F. Davis

14751 Plumosa Drive Name: Address:

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.

RATE CASE HEARING CUSTOMER TESTIMONY LOG

Hearing Date/Time:

January 28, 1997 6:48pm

Customer Witness No.: #2

Name:

A

Robert LaBelle

Address:

8944 Madrid Avenue

UNITED WATER FLORIDA'S COMMENTS:

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. 1	<u>Description</u> Utility Plant in Service	Year Ending 12/31/96 49,486,794	13-Month Average Balance for 1997
2	Utility Land & Land Rights		52,937,439
3		830,090	838,090
	Total Utility Plant in Svc.	50,324,884	53,775,529
4	Less Accum. Depreciation	(8 877 492)	55,775,529
5	Average Depreciation	(8,677,483)	(8,656,726)
6			(1,600,625)
0	Less CIAC	(22,179,117)	
7	Accum Amort. of CIAC		(23,118,125)
8		5,232,971	5,505,316
	Acquisition Adjustments	594,326	
9	Accum. Amort. of Acq. Adjustments		594,326
10	Less Constr. Advances		
11		(152,370)	(152,370)
-11	Working Capital Allowance	350,430	
12	Total		350.430
		25.493.641	26,697,755

Witness: Frank J. McGuire Regulatory Economist United Water M&S 200 Old Hook Road Harrington Park, NJ 07640 (201) 261-5224 x4866 000001 H:CASESUAXHREXWATT.XLS
UNITED WATER FLORIDA
PLANT-IN-SERVICE - Water
Docket No.: 960451-W3
H:\CASESUAX\HREXWATT.XLS

NUMBER		Water Plant DESCRIPTION	12/31/98						
OLDINEW			BAL INCE	Jan 1997	Feb				
301/301.1		INTANGIBLE PLANT			140	Mar			
301.1	WO	ORGANIZATION					Apr	May	
	CP	MONTON	100-						Jun
302/302.1	SA		142,96	1420	44				
302/302.1	Wo	FRANCIUS	44,05	44.00	142 (888			
	CP	FRANCHISE & CONSENTS	(22,02	2) (22.00	44.0	50 142,	1471	ina	
	SA		146,606	140 00	(33.0	251 44,1	UDU AA	142 0	18 1000
303/7		Mac am.	35,606	35 00	140 0	09 (22,0	(25)	AA IV	0 142,98
		MISC. INTANGIBLE PLANT	(16,941		35 00	146,6	148 6	122 66	5) 44,05
			174,415	(16,94)	(100)	35,8	06 35 6	140.00	(22,025
		SOURCE OF SUPPLY PLANT		174,415	174,41	(16,9	41)	36 ***	146,609
310/303.2				•		174,41	15 (16,94	(1)	35,808
311/304.2		AND & LAND RIGHTS		*			174,41	174,415	(16,941)
312/305.2		PRUCII IDEO A	501,904						174,415
313/306.2			576,597	501,904	501,904				
314/307.2			297,614	576,597	576,597	501,904			
315/308.2	W	ELLS & SPRINGS		297,614	297,614	576,597	501,904		
316/309.2	In the	TRATION ON	923,737			297,614	576,597	576,597	501,904
317			7,512	923,737	923,737		297,614	297,614	576,597
	01	HER SOURCE DI ANI	241,007	7,512	7,512	923,737			297,614
320/303.2		PIRROWA	6,146	241,007	241,007	7,512	923,737	923,737	
321/304.2	LAN	TO SEAND OLD		6,146	6,146	241,007	7,512	7,512	1,036,237
322	910	TUCTURES A MAN-	59,021		0,146	6,146	241,007	241,007	7,512
323/311.2			1,394,445	59,021	59,021		6,146	6,146	241,007
324/311.2	MIR	EN POWER PRO-		1,394,445	1,394,445	59,021		0,140	6,146
325/311.2			983,229		,1024,442	1,394,445	59,021	59,021	
326/311.2	THE REAL PROPERTY.	F PESE: EPS PR APPLEAD		983,229	003 000		1,394,445	1,394,445	59,021
327/311.2			1,938,059		983,229	983,229		.,,,,,,,,,	1,394,445
328/311.2	7.7.5	PRULIC DI BARRALA		1,938,059	1 000		983,229	962 200	
			43,510		1,938,059	1,938,059		963,229	983,229
30/303.3		PL TREATMENT	148,220	43,510			1,938,059	1 020 000	
31/304.3				157,220	43,510	43,510		1,938,059	1,938,059
12/320.3	OF FREE PER	III/Dea a	84,778		157,220	157,220	43,510	47.	-
-40.3	WATER	TREATHE		84,778			157,220	43,510	43,510
0/303,4			744,397	756,397	84,778	84770		157,220	325,020
1/304.4			1,134,836	1,134,838	756,397	84,778	84,778		-20,020
7330.4	STRUCT	LAND RIGHTS			1,134,836	758,397	756,397	84,778	Ad Tro
7331.2	DIST ex	TURES & IMPROVEM	7,570	7,570		1,134,838	1,134,836	756,397	84,778
W1.2	TRANS	ANDPIPES & RESER	26,662	26,862	7,570			1,447,636	758,397
		- THAINS	1,869,358	1,889,368	26,662	7,570	7,570		1,447,636
			23,920,302	73,948,002	1,869,358	26,662	26,862	7,570	
				2/10/	24 000 000	1,869,358	1,869,368	26,662	7,570
				2/10/	97	24,151,302	24 25E Enn	1,869,358	94,862
		4 × 2 × 2					- 1,200,527	2444	2,225,258
			240					DA	SET BF 6

							110.005	110,805	110,805	
344		FIRE MAINS	110,805	110,805	110,805	110,805	110,805 7,767,757	7,830,357	7,889,357	~
345/333.4		SERVICES	7,541,263	7,600,263	7,659,263	7,720,863	1,101,131			3
					2,893,168	2,909,168	2,921,818	2,937,818	2,953,818	_
346/334.4		METERS	2,877,168	2,877,168	41,318	41,316	41,316	41,316	41,316	00
347/334.4		METER INSTALLATION	41,318	41,318	2,047,805	2,059,605	2,083,405	2,099,705	2,110,505	0 (
348/335.4		HYDRANTS	2,028,805	2,033,805		23,760	23,760	23,760	23,760	0
349/339.4		OTHER TRANS & DIST PLAN	23,760	23,760	23,760	23,100	20,100			0
			•							
		GENERAL PLANT	4.750	4,758	4,756	4,758	4,756	4,756	4,756	
389/303.5	WO	LAND & LAND RIGHTS	4,756	529,679	529,679	529,679	529,679	529,679	529,679	
	CP		529,679	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	
	SA		(264,840)	34,666	34,666	34,666	34,666	49,666	49,666	
390/304.5	WO	STRUCTURES & IMPROVEM	34,666	1,545,036	1,545,036	1,545,036	1,546,036	1,545,036	1,545,036	
	CP		1,545,036	(772,519)	(772,519)	(772,519)	(772,519)	(772,519)	(772,519)	
	SA	ATTENDED A COLU	(772,519)	(112,310)	(,,,,,,,,,					
391/340.5		OFFICE FURNITURE & EQUI	530,822	739,022	789,022	897,922	1,262,622	1,285,622	1,405,022	
	WO	FURNITURE & EQUIP	171,079	171,079	171,079	171,079	171,079	171,079	171,079	
	CP	FURNITURE & EQUIP	140,990	140,990	140,990	140,990	140,990	140,990	140,990	
	CP	TERMINAL SYSTEM	(156,035)	(158,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	
	SA	SEWER ALLOCATION	(130,030)	(100,000)	,					
391										
******		ertation Equipment	(229,777)	(224,477)	(224,477)	(224,477)	(224,477)	(224,477)	(224,477)	
392/341.5	Transep	Ostation Edobuseur	(220,111)						•	
393/342.5	Wo	STORES EQUIPMENT								
38040423	CP	0101120 2 2 2 2 2	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	98,511	96,511	96,511	98,511	
	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	
3333163	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)	(10,676)	(10,678)	
* 398/345.5		POWER OPERATED EQUIPM								
37773.3	wo	WATER ONLY	34,226	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	10/07 97,745	97,745	97,745	97,745	PAGE 2 OF	6
				97,745 2/	10/97				TAGE 2 OF	•

	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	0
	SA		(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	
398/347.5		MISCELLANEOUS EQUIP							•	0
	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)	(44,509)	(44,609)	(44,809)	(44,809)	
399/348.5	wo	OTHER TANGIBLE PROPERT	29,983	29,983	29,983	29,963	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 PLAN	T IN SER	VICE (LINE 1 B/S)	50,324,884	50,653,086	50,650,066	51,205,586	51,757,855	52,574,355	53,694,755	
		Total	50,324,884	50,653,066	50,850,086	51,205,586	51,757,855	52,574,355	53,694,756	

H:\CASESUAXHREXWAT7.XLS
UNITED WATER FLORIDA
PLANT-IN-SERVICE - Water
Docket No.: 961461-WS
H:\CASES\JAX\HREXWAT7.XLS

NUMBER		Water Plant DESCRIPTION	Jul						
OLDINEW			701	Aug	***				
		INTANGIBLE PLANT			Sep	Oct	N	1997	
301/301.1	Wo	ORGANIZATION					Nov	De:	13-Month
	CP	CHOMNIZATION							Average
	SA		142,986	147 088					
302/302.1	Wo	EDAMO	44,050	44.060	167 004	142,98			
	CP	FRANCHISE & CONSENTS	(22,025	(22,025)	44 DEA	44,050	147 08	8 400	
	SA		146,609	146,609	(22,025)		44 05	0 142,9	147 04
303/7			35,808	35 000	146,609	(22,025	12200	44,06	44.05
		MISC. INTANGIBLE PLANT	(16,941)	(16,941)	35,808	146,609	146 600	(22,02	(22.02
			174,415		(16,941)	35,808	35 000	146,60	9 146 ROK
		SOURCE OF SUPPLY PLANT		174,415	174,415	(10,941)	(100	35,80	35 804
310/303.2						174,415	174,415	(16,94)	(1000
311/304.2	- 1	AND & LAND RIGHTS				•		174,415	174,415
312/305.2		THUCTURES & MARRIE	501,904	501 000					.,,410
313/306.2		TELEGI & BADOLINE	576,597	501,904	501,904				
314/307.2		THE PURE ROTHER	297,614	576,597	576,597	501,904	501,904		
315/308.2				297,614	297,614	576,597	576,597	501,904	501,904
316/309.2	IN	FRTRATION CALLET	1,051,237	1000		297,614	297,614	576,597	576,597
317		TELT MAINS	7,512	1,061,237	1,276,237			297,614	
	01	HER SOURCE PLANT	241,007	7,512	7,512	1,283,737	1,283,737		297,614
320/303.2		PUMPING DI ANT	6,146	241,007	241,007	7,512	7,512	1,283,737	1,062,199
321/304.2	u	NO & LAND RICHTS		6,146	6,146	241,007	241,007	7,512	
322	311	NUCTURES & BADDO	59,021			6,146	8,146	241,007	7,512
323/311.2		CER PLANT FOLUS	1,394,445	59,021	59,021		4,140	6,146	241,007
324/3/1.2	VII	TER POWER OPON		1,394,445	1,394,445	59,021	59,021		6,146
325/311.2		ON PLEMEIND FOR	983,229			1,394,445	1,394,445	59,021	Form
26/311.2	FUE	CINC PUMPING FOR		983,229	983,229			1,394,445	59,021
27/311.2	707 7784/5	PEL PUBLICATION OF THE PROPERTY OF THE PERSON OF THE PERSO	1,938,069		,-20	963,229	983,229		1,394,445
28/311.2	mu	PLACE IC DEMENUE -		1,938,059	1,938,059		200,229	983,229	002
		CR PUBRING CA.	43,510		,,,,,,,,	1,938,059	1,938,059		983,229
30/303.3	TIME	CH TREATMENT	338,220	43,510	43,510		.,,=00,009	1,938,059	f 020 xxx
11/304,3		G LAND RICHTA		397,320	619,320	43,510	43.500		1,938,059
2/320.3	OIMU	CTURES & BADD	84,778			632,420	43,510 1,062,420	43,510	
20,3	WATE	R TREATMENT EQUIP	756,397	84,778	84,778		1,002,420	1,086,420	43,510
0/303.4	TR	ANS & DIST PLANT	1,447,638	756,397	758,397	84,778	04.77		415,035
/304.4	LAND	& LAND RIGHTS	.,.,,030	1,447,638		758,397	84,778	84,778	
/330.4	SINUK	TIDEA	7,570		1,447,636	1,447,636	1,086,397	1,210,397	84,778
V331.2	DIST S	TURES & IMPROVEM		7,570	700-		1,997,138	2,231,136	815,782
1931.2		TANDPIPES & RESER	99,162 2,247,758	130,962	7,570	7,570		,100	1,429,867
		- DIGT MORING	25 004 000	2,406,858	193,962	199,662	7,570	7,570	
			-0,001,327	25.170.007	2.721,858	2,750,458	199,862	199,662	7,570
				2/10/3	5.632,427	75 766 202	2,860,458	2,868,458	96,300
							25,865,852		2 253 838
		10.79						DA	GE 4 OF 6

344		FIRE MAINS	110,805	110,805	****				
345/333.4		SERVICES	7,950,957	8,009,957	110,805	110,805	110,805	110,605	110,805
				0,000,007	8,071,557	8,131,557	8,178,451	8,240,051	7,891,666
348/334.4		METERS	2,969,818	2,985,818	3001 010				
347/334.4		METER INSTALLATION	41,318	41,316	3,001,818	3,017,818	3,030,468	3,030,468	2,954,333
348/335.4		HYDRANTS	2,136,505	2,148,905	41,316	41,316	41,316	41,316	41,316
349/339.4		OTHER TRANS & DIST PLAN	23,760	23,760	2,157,505	2,173,805	2,178,605	2,189,905	2,111,297
				23,700	23,760	23,760	23,760	23,760	23,760
					*				
		GENERAL PLANT							
389/303.5	WO	LAND & LAND RIGHTS	4,756						
	CP			4,758	4,758	4,756	4,756	4,756	4,758
	SA		529,879	529,679	529,679	529,679	529,679	529,679	
390/304.5	WO	STRUCTURES & IMPROVEM	(284,840)	(264,840)	(264,840)	(264,840)	(264,640)	(264,840)	529,679
	CP	The same of the sa	49,666	49,666	49,666	49,666	60,166	60,168	(264,840)
	SA		1,545,036	1,545,036	1,545,038	1,545,036	1,545,036	1,545,036	45,512
391/340.5		OFFICE FURNITURE & EQUI	(772,519)	(772,519)	(772,519)	(772,519)	(772,519)		1,545,036
	WO	FURNITURE & EQUIP						(772,519)	(772,519)
	CP	FURNITURE & EQUIP	1,479,922	1,479,922	1,479,922	1,479,922	1,479,922	1014000	
	CP	TERMINAL SYSTEM	171,079	171,079	171,079	171,079	171,079	1,914,922	1,248,045
	SA	SEWER ALLOCATION	140,990	140,990	140,990	140,990	140,990	171,079	171,079
		SETTEN ACCOUNTION	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	140,990	140,990
391			•				(100,000)	(156,035)	(156,035)
392/341.5	Transc	portation Equipment		2000					
			(224,477)	(224,477)	(224,477)	(224,477)	(224,477)	(224 427)	
					-		(000)(111)	(224,477)	(224,885)
393/342.5	Wo	STORES EQUIPMENT			* 43				
	CP	OT OTHER ENDINE							
	SA		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)	[18,428
	wo	WATER ONLY					(0,214)	(9,214)	(9,214)
	CP	1981 & PRIOR	4,045	4,045	4,045	4,045	4,045		
	CP		29,769	29,769	29,769	29,769	29,769	4,045	(22,263)
	SA	1982 & AFTER	96,511	96,511	96,511	98,511	96,511	29,769	29,769
	37	SEWER ALLOCATION	(63,707)	(63,707)	(63,707)	(63,707)		96,511	96,511
394/343.5						(,)	(63,707)	(63,707)	(63,707)
395/344.5	wo	14505							
334,3		LABORATORY EQUIPMENT	1,459	1,459	1,459	1,459		•	
	CP SA		21,354	21,354	21,354		1,459	1,459	1,459
396/345,5	SA		(10,678)	(10,678)	(10,678)	21,354	21,354	21,354	21,354
3307345,5		POWER OPERATED EQUIPM			(10,010)	(10,678)	(10,678)	(10,678)	(10,678)
	wo	WATER ONLY	34,228	34,228	34,228	24 200			
	CP	PRIOR 1961	13,821	13,621	13,621	34,228	34,228	34,228	34,228
	CP	1981 BACKHOE	22,515	22,515	22,515	13,621	13,621	13,621	13,621
	CP	1982 & AFTER	97,745	97,745	97 746	22,515	22,515	22,515	22,515
				2/10	0/97 ^{97,745}	97,745	97,745	97,745	PAGE 5 0F 6
									PAGE 5 OF 6

	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	76,230	78,230
	SA	SEWER ALLOCATION	(44,609)	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)
				(,)	4.30.00	40.4000	, , , , , ,	(,,	1-1
399/348.5	wo	OTHER TANGIBLE PROPERT	29,983	29,983	29,983	29,983	29,983	29,983	29,983
3382-0.3	CP	OTHER THIODEET HOTERS	8,154	8,154	8,154	8,154	8,154		8,154
	SA			(4,077)	(4,077)	(4,077)	(4,077)	8,154	(4,077)
	-		(4,077)	(4011)	(4,077)	(4,011)	(4,077)	(4,077)	Total
									Less CIAC Amorti
				·					Net Depreciation E
		ROUNDING	(8)	(8)	(6)	(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
					*		*		
OTAL PLANT	T IN SERV	/ICE (LINE 1 B/S)	54,149,455	54,656,555	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

Water Plant - Ac	C surroy of art -	d Demodation					1		
CASESUAN	CHEMINATE SOUTH VINA	O Depreciation							
NC	MEANA	or and a commence of the comme							1
NUMBER		Water Plant	12/3 1/96	1997					
NUMBER		DESCRIPTION	BALANCE	Jan	Feb	Mar	Apr	May	Jun
LDINEW		INTANGIBLE PLANT							
		- INTOINEE FORT							
301/301.1	wo	ORGANIZATION	2,596	2,596	2,596	2500			
	CP			2,000	2,000	2,596	2,596	2,598	2,59
	SA				-		*		
302/302.1	WO	FRANCHISE & CONSENTS	1,702	1,702	1,702	1 700	-		-
	CP		-	7,102		1,702	1,702	1,702	1,700
	SA								
303/7		MISC. INTANGIBLE PLANT	293	293	293	202		-	
				203	263	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	110 010			
312/305.2		COLLECT & IMPOUND RESE	87,871	87,871	87,871	118,816 87,871	118,818	118,816	118,816
313/308.2		LAKE, RIVER, & OTHER INTA			01,011	07,071	87,871	87,871	87,871
314/307.2		WELLS & SPRINGS	240,683	240,683	240.683	240,683	240,482		
315/308.2		INFILTRATION GALLERIES	7,512	7,512	7,512	7,512	240,683 7,512	240,683	240,683
316/309 2		SUPPLY MAINS	31,837	31,837	31,837	31,837	31,837	7,512	7,512
317		OTHER SOURCE PLANT	(3,090)	(3,090)	(3,090)	(3,090)	(3,090)	31,837	31,837
		PUMPING PLANT	•			(0,000)	(3,030)	(3,090)	(3,090
320/303.2		LAND & LAND RIGHTS						-	
321/304.2		STRUCTURES & IMPROVEM	423,024	423,024	423,024	423,024	423,024	400.004	****
322		BOILER PLANT EQUIP			-	445,024	423,024	423,024	423,024
323/311.2		OTHER POWER PROD.EQUI	202,719	202,719	202,719	202,719	202,719	200 740	200 200
324/311.2		STEAM PUMPING EQUIP			-	204,110		202,719	202,719
325/311.2		ELECTRIC PUMPING EQUIP	874,291	874,291	874,291	874,291	874,291	474 004	
328/311.2		DIESEL PUMPING EQUIP	16,422	16,422	16,422	16,422		874,291	874,291
327/311.2		HYDRAULIC PUMPING EQUI	11,851	11,851	11,851	11,851	Process of the contract of the	16,422	16,422
328/311.2		OTHER PUMPING EQUIP			11,001	The second secon	11,851	11,851	11,851
		WATER TREATMENT PLANT			-		*	•	•
330/303.3		LAND & LAND RIGHTS				•	•	•	
331/304.3		STRUCTURES & IMPROVEM	(83,365)	(63,355)	(63,355)	183 355)	****		
332/320.3		WATER TREATMENT EQUIP	111,787	111,787	111,787	(63,355)	(63,355)	(63,355)	(63,355
		TRANS & DIST PLANT		111,707	111,707	111,787	111,787	111,787	111,787
340/303.4		LAND & LAND RIGHTS							
341/304.4		STRUCTURES & IMPROVEM	9,141	9,141	9141				
342/330.4		DIST. STANDPIPES & RESER	339,408	339,408	9,141	9,141	9,141	9,141	9,141
343/331.2		TRANS & DIST MAINS	3,795,930	AND THE PERSON NAMED AND POST OFFICE ADDRESS OF THE PERSON NAMED AND PARTY.	339,406	339,408	339,408	339,408	339,408
344		FIRE MAINS	21,195	3,795,930	3,795,930	3,795,930	3,786,855	3,786,855	3,786,855
345/333.4		SERVICES	1,415,438	21,195	21,195	21,195	21,195	21,195	21,195
			1,410,400	1,415,438	1,415,438	1,415,438	1,399,982	1,399,982	1,399,982
				-	2/4/97				PAGE 1 O

Water Plant - A	ccumud.	iled Depreciation			T-	-			
H: CASESUAX	MREYN	ATT VA O			-			T	
A/C					-				
NUMBER	-	Water Plant	12/3 1/96	50.07	-			-	-
346/334.4	_	DESCRIPTION	BALANCE	1997	-			-	-
Contract of the Contract of th		METERS	210,890		Feb	Mar	Apr	May	
347/334.4		METER INSTALLATION	THE RESIDENCE OF THE PARTY OF T	210,890	210,890	210,890	The same of the sa	THE RESIDENCE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN	Jun
348/335.4		HYDRANTS	3,731	3,731	3,731	3,731	210,690	210,890	210,8
349/339.4		OTHER TRANS & DIST PLAN	415,791	415,791	415,791	415,791	3,731	3,731	3,7
		- Control	1,710	1,710	1,710	THE RESIDENCE OF THE PROPERTY OF THE PARTY O	415,791	415,791	415,7
						1,710	1,710	1,710	1,7
					-	*			
	_	GENERAL PLANT			-	-			THE RESIDENCE CONTRACTOR OF
389/303.5	Wo	LAND & LAND RIGHTS			*				*
	CP	CAND & LAND HIGHTS							*
	SA				-				
390/304.5	The second second			-			-		
	WO CP	STRUCTURES & IMPROVEM	3,716	3710					
	Manager and the second		152,676	3,716	3,716	3,716	3,716		
391/340.5	SA		(76,338)	152,676	152,676	152,676	152,676	3,716	3,71
391/340.5	1	OFFICE FURNITURE & EQUI	(10,330)	(76,338)	(76,338)	(76,338)	THE RESIDENCE OF THE PARTY OF T	152,676	152,67
	WO	FURNITURE & EQUIP				(1-1,000)	(76,336)	(76,338)	(76,33)
	CP	FURNITURE & EQUIP	93,758	93,758	93,758	93,758			-
	CP	TERMINAL SYSTEM	171,079	171,079	171,079	171,079	93,758	93,758	93,756
	SA	SEWER ALLOCATION	60,795	60,795	60,795	THE RESIDENCE OF THE PERSON NAMED IN	171,079	171,079	171,076
		- THE PROPERTY OF	(115,939)	(115,939)	(115,939)	60,795	60,795	60,795	60,795
391		TOTAL OFFICE FURN. & FIXT		- 1	1110,0001	(115,939)	(115,939)	(115,939)	(115,939
		THE OFFICE FORM & FIXT	-						
392/341.5	Transpo	rtation Equipment							
	-	romon cdrabanesa	(166,638)	(166,636)	400.000	-			-
	-			(100,030)	(166,638)	(166,638)	(166,638)	(166,638)	*
							- 1		(166,638
393/342.5	MAIO				-			-	•
0000423	WO	STORES EQUIPMENT	-		-				
	CP		5,382					•	
394/343.5	SA		(2,623)	5,382	5,382	5,382	£ 202	•	
394343.5		TOOLS, SHOP, GARAGE EQ	-	(2,623)	(2,623)	(2,623)	5,382	5,382	5,382
	WO	WATER ONLY	/95 00.0	•		(4,020)	- (2,623)	(2,623)	(2,623)
	CP	1901 & PRIOR	(85,004)	(85,004)	(85,004)	(85,004)	100 000	-	
The state of the s	CP	1982 & AFTER	29,769	29,769	29,769	29,769	(85,004)	(85,004)	(85,004)
	SA	SEWER ALLOCATION	96,511	96,511	96,511	96,511	29,769	29,769	29,769
			(63,144)	(63,144)	(83,144)	The second secon	96,511	98,511	96,511
394/343.5						(63,144)	(63,144)	(63,144)	(63,144)
					-		•		(00,171)
395/344.5	WO	LABORATORY EQUIPMENT					-		
	CP	- CAOLWENT	1,459	1,459	1,459				
	SA		21,354	21,354		1,459	1,459	1,459	1.450
396/345.5	market and a second	POWER OFFICE	(10,678)	(10,678)	21,354	21,354	21,354	21,354	1,459
The second second	WO .	POWER OPERATED EQUIPM	- 1	(10,010)	(10,678)	(10,678)	(10,678)	(10,678)	21,354
	CP	WATER ONLY	30,283	30,283				The same of the sa	(10,678)
1,	0,	PRIOR 1981	13,621	13,621	30,283	30,283	30,283	30 200	
				13,021	13,621	13,821	13,621	30,283	30,283

Water Plant - A	ocumulat	ed Depreciation	-					1	
HICASESUAX	HREXWA	T7.XLS				-		-	
NUMBER		Water Plant	12/31/98	4002				-	
MOMBER		DESCRIPTION	BALANCE	Jan 1897					-
	CP	1981 BACKHOE	22,515	-	Feb	Mar	Apr	May	Jun
	CP	1982 & AFTER	97,745	22,515	22,515	22,515	22,515	THE RESERVE OF THE PARTY OF THE	
	SA	SEWER ALLOCATION	THE RESIDENCE OF THE PARTY OF T	97,745	97,745	97,745	97,745	22,515	22,5
			(68,943)	(66,943)	(66,943)	(66,943)	(66,943)	97,745	97,7
			*				(00,843)	(66,943)	(68,9
							-		
397/345.5	WO	COMMUNICATION EQUIPME							
	CP	SCADA	11,068	11,068	11,068	11,068	-		
	SA	- Inchient	774,259	774,259	774,259	PRESENTATION OF THE PROPERTY AND ADMINISTRATION OF THE PARTY OF THE PA	11,068	11,068	11,0
398/347.5		MISCELLANEOUS EQUIP	(387,132)	(367,132)	(387,132)	774,259	774,259	774,259	774,2
	wo	WATER ONLY			(501,132)	(387,132)	(387,132)	(387,132)	(367,1)
	CP		928	926	926	· · · · ·			
	CP	1. PRIOR 1982	11,385	11,385	PARTY CONSTRUCTION AND PROPERTY OF THE PARTY	926	926	926	97
	SA	2. 1983 & AFTER	56,864	56,864	11,365	11,385	11,365	11,385	11,36
	OA.	SEWER ALLOCATION	(34,128)	(34,128)	56,864	56,864	56,864	56,864	CHARLES OF MANAGEMENT AND AND AND ADDRESS OF THE PARTY OF
	-			-	(34,128)	(34,128)	(34,128)	(34,128)	56,86
	-			•	•		. 1	(34,120)	(34,12
399/348.5	-			-	.				
399/348.5	WO	OTHER TANGIBLE PROPERT	-	-					-
	CP		8,834		-			-	
	SA		(4,078)	0,834	8,834	8,834	8,834		
			The state of the s	(4,078)	(4,078)	(4,078)	(4,078)	8,834	8,83
				•		-		(4,078)	(4,07)
				-				-	
		ROUNDING						•	
		KPMG Adjstment	9		9	9		-	-
	1	NON UTILITY PROPERTY	(252,073)	(252,073)	(252,073)	(252,073)	0	9	1
		UNCLASSIFIED PLANT	•			(202,073)	(252,073)	(252,073)	(252,073
					-			-	
and Accumulated	Provision	for Depreciation							
		ISUM	8,677,483	8,677,483	8,677,483	8,677,483	6.600.00		
		Joom	8,677,483	8,677,483	8,677,483	COMMUNICATION AND REPORT OF THE PROPERTY OF TH	8,652,952	8,652,952	8,652,952
					0,011,403	8,677,483	8,652,952	6,652,952	8,652,952

Water Plant - Ac	e urnwate	d Depreciation	1				T		
MINCHSER MAKY	HREXWA	17.XL8	-			1	-		
A/C		Water Plant	-				-		
NUMBER		DESCRIPTION	Jul						
			2/8	Aug	Sep.	Oct	Nov	1999	13-Month
OLD/NEW		INTANGIBLE PLANT				-	1404	Dec	Average
		- TOURE PORT				-			
301/301.1	WO	ORGANIZATION				-			
	CP	- SUCH SEAL LOIS	2,596	2,596	2,596				
	SA				2,390	2,596	2,596	2,596	2,5
302/302.1	wo	FRANCHISE & CONSENTS			-			-	4,3
	CP	TOTAL A CONSENTS	1,702	1,702	1 700				-
	SA				1,702	1,702	1,702	1,702	
303/7	-	MICC WITALIGHT						-,102	1,70
	-	MISC. INTANGIBLE PLANT	293	293	•				
		ecupor			293	293	293	THE RESERVE OF THE PARTY OF THE	
	-	SOURCE OF SUPPLY PLANT			-			293	29
310/303.2	-	1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		-					
311/304.2	-	LAND & LAND RIGHTS		•					
312/305.2	-	STRUCTURES & IMPROVEM	118,816	118,816				-	
313/306.2		COLLECT & IMPOUND RESE	87,871	CATCOMING CONTRACTOR OF THE PARTY OF THE PAR	118,816	118,816	118,816		
314/307.2	-	LAKE, RIVER, & OTHER INTA		87,871	87,871	87,871	87,871	118,616	118,816
315/308.2		WELLS & SPRINGS	240,683	200 000				87,871	67,871
316/309.2		INFETRATION GALLERIES	7,512	240,683	240,683	240,683	240,683		
317		SUPPLY MAINS	31,837	7,512	7,512	7,512	7,512	240,683	240,683
		OTHER SOURCE PLANT	(3,090)	31,837	31,837	31,837	31,837	7,512	7,512
320/303.2		PUMPING PLANT	(0.00)	(3,090)	(3,090)	(3,090)	(3,090)	31,837	31,837
321/304.2		LAND & LAND RIGHTS					(5,000)	(3,090)	(3,090
322		STRUCTURES & IMPROVEM	423,024	-				•	
323/311.2		BOILER PLANT EQUIP	720,024	423,024	423,024	423,024	423,024		
324/311.2		OTHER POWER PROD.EQUI	202,719	•			423,024	423,024	423,024
		STEAM PUMPING EQUIP	- 811180 -	202,719	202,719	202,719	200 740		7.5
325/311.2		ELECTRIC PUMPING EQUIP	974 004				202,719	202,719	202,719
328/311.2		DIESEL PUMPING EQUIP	874,291	874,291	874,291	874,291			
327/311.2		HYDRAULIC PUMPING EQUI	16,422	16,422	16,422	16,422	874,291	874,291	874,291
328/311.2		OTHER PUMPING EQUIP	11,851	11,851	11,851	THE PERSON NAMED IN COLUMN 2 I	. 16,422	16,422	16,422
		WATER TREATMENT PLANT	•			11,851	11,851	11,851	11,851
330/303.3		LAND & LAND RIGHTS	•	DESCRIPTION OF REAL PROPERTY.					
331/304.3	1	STRUCTURES & IMPROVEM	-			•			
332/320.3	h	NATER TREATMENT EQUIP	(63,365)	(63,355)	(63,355)	400 500	-		
		TRANS & DIST PLANT	111,787	111,707	111,787	(63,355)	(63,355)	(63,365)	(63,355)
340/303.4	- I	AND & LAND RIGHTS				111,787	111,787	111,787	Michael Control Control Michael Michael
341/304.4	5	TRUCTURES & IMPROVEM		-		•			111,787
342/330.4	0	NST. STANDPIPES & RESER	9,141	9,141	0141	•			
343/331.2	1	RANS & DIST MAINS	339,408	339,408	9,141	9,141	9,141	9,141	6.15
344	- 6	IRE MAINS	3,786,855	3,786,855	339,408	339,408	339,408	339,408	9,141
345/333.4			21,195	21,195	3,786,855	3,786,855	3,777,780	3,777,700	339,408
C 11/1/10/10/19	3	ERVICES	1,399,982	1 200 000	21,195	21,195	21,195	THE RESIDENCE OF THE PROPERTY	3,788,251
		The second secon	THE PROPERTY OF THE	Na. 34-24-24-24-24-24-24-24-24-24-24-24-24-24	1,399,962	1,399,982	1,384,528	21,195	21,195
				CONTRACTOR OF THE PARTY OF THE	1/97	elle transfer to gran on		1,384,526	1,402,360

Red Water Florida														
ter Plant - Accum	utated D	epreciation										1996		13-Month
CASESWAXWRE	LTTAWX	KLS								Klassi		Dec		Average
C		Woler Pinin	EF	Aug		Sep		Od		Nov	210,890		210,890	210,890
NUMBER		DESCRIPTION	Jul		210,890		210,890		210,890		3,731		3,731	3,731
346/334.4		METERS	210,690		3,731		3,731		3,731		415,791	-	415,791	415,791
The second secon		METER INSTALLATION	3,731	-	415,791		415,791		415,791		A STREET WATER TO STREET TO STREET	-	1,710	1,710
347/334.4		HYDRANTS	415,791	-	1,710		1,710		1,710		1,710	-		
348/335.4		OTHER TRANS & DIST PLAN	1,710	-	1,710	-			•			-		
349/339.4						-					•	-		
		-				-					•	-	MARKET MA	
								-			•			
		GENERAL PLANT				-		-						
		LAND & LAND RIGHTS	-			-	AND DESCRIPTION OF THE PERSON NAMED IN COLUMN	-						
389/303.5	wo	OHO & CHILD HIS			•	-		-					2710	3,716
	CP					-	3,71		3,716		3,716	3	3,716	152,678
	SA	STRUCTURES & IMPROVEN	3,716		3,716	SCHOOL SERVICE		Mark Market Market	152,870	per B serverence	152,679	5	152,676	(76,338)
390/304.5	wo	STRUCTURES & MAP HOVEN	152,876		152,676	The second of the second	152,670	PRINT STREET,	(76,33	men Straweger and a service	(76,33	8)	(76,338)	(10,000)
	CP		(76,338	and the same of th	(76,338	8)	(76,33	91	4.0,00	4-				93,758
	SA	TO THE PERSON A SOLI						-	93,75		93,75	8	93,758	171,079
391/340.5		CFICE FURNITURE & EQU	93,75	8	93,75	ALL RESIDENCE PROPERTY.	93,75	MATERIAL PROPERTY.	171,07	marine Consequences	171,07	9	171,079	60,795
	WO	FURNITURE & EQUIP	171,07	Water Street, or other Persons and Persons	171,07	9	171,07		60,78	ASSESSMENT OF THE PARTY OF THE	60,79	15	60,795	The second secon
	CP	FURNITURE & EQUIP	60,79		60,79	5	60,79	Manager Science and American	(115,93	We've Baseman Comme	(115,93	19)	(115,939)	(115,939)
	CP	TERMINAL SYSTEM	(115,93	Administration of the Parket	(115,93	19)	(115,93	197	(110,30	-			-	
	SA	SEWER ALLOCATION	111111				•			-			-	
			UT .	_			•			-i $-$				
391		TOTAL OFFICE FURN. & FE	AI .	-						201	(166,6	38)	(166,638)	(166,638)
			(166,8	381	(166,6	38)	(166,6	38)	(166,6	Managed and Street	110010			
392/341.5	Transi	portation Equipment	(100,0	201		THE RESERVE				-				
3923911.0	-			-				-	AND DESCRIPTION OF THE PARTY AND ADDRESS OF THE PARTY.					
	_			_						-		-		
	_			_				-		-		382	5,382	5,382
20202425	wo	STORES EQUIPMENT		-	5.3	382	5,3	382	The second secon	362		623)	(2,623)	(2,623
393/342.5	CP		The second secon	982	The same and the s	823)	(2)	623)	(2,	623)	AND DESCRIPTION OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUM	-		
	SA	THE RESIDENCE OF THE PARTY OF T	The second secon	523)	and the same of th					-		-	(85,004)	(85,004
	- OA	TOOLS, SHOP, GARAGE	EQ			004)	(85,	(004)		004)		760	29,769	29,769
394/343.5	wo	WILL THE CALLY	(63)	004)	The second secon	769		769		769		769	96,511	96,51
	CONTRACTOR OF THE PARTY OF THE	1981 & PRIOR		769		CONTRACTOR OF THE PERSON NAMED IN COLUMN	The second secon	511	96	,511		511	(63,144)	(83,14
	CP	1982 8 AFTER		511		511		144)	(63	,144)	(63	,144)	fast sel	
	CP	SEWER ALLOCATION	(63,	144)	(63)	144)	100	-		-		-		
	SA	OLVIE		-		-						•		
				-		-		-				-	1 480	1,45
394/343.5				-		-		,459	- 1	,459		,459	1,459	2. 4.
		LABORATORY EQUIPME	NT 1	,459		,459				,354	2	1,354	21,354	110.0
395/344.5		The second secon		,354		,354		1,354		0,678)	(1	0,678)	(10,678	(10,0)
	CP			(678)	(10	0,678)	(10	0,678)	10	10101	-			-
	SA		The second secon							0,283	3	0,283	30,283	30,2
396/345.5		POWER OPERATED EQ	OB-W	0,283	3(0,283	3	0,283	3	2,821	ment into all		13,621	PAGE 5
-	W	O WATER ONLY	55 155 151 17	125000	अर्थि क्षेत्र	3.621	March and State &	3,821	的。中央教1	3,0214		-		LAGE 3

nited Water Flori									
later Plant - Accu									
CASESUAXWA	EXWAT	7.XLS						1006	13-Month
VC		Water Plant				Det	Nov	Dec	Average
NUMBER		DESCRIPTION		Aug	Sep		22,515	22,515	22,515
	CP	1981 BACKHOE	22,515	22,515	22,515	22,515		97,745	97,745
	CP	1982 & AFTER	97,745	97,745	97,745	97,745	97,745	THE RESIDENCE OF THE PARTY OF T	(66,943)
	SA	SEWER ALLOCATION	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)	(66,843)	100,843
			E					-	
							<u> </u>		11,068
397/345.5	wo	COMMUNICATION EQUIPME	, 11,068	11,068	11,068	11,068	11,068	11,008	Commence of the Commence of th
	CP	SCADA	774,259	774,259	774,259	774,259	774,259	774,259	774,259
	SA		(387,132)	(387,132)	(387,132)	(367,132)	(367,132)	(387,132)	(387,132
398/347.5	1-	MISCELLANEOUS EQUIP					· ·		
	wo	WATER ONLY	926	926	926	926	926	926	926
	CP	1. PRIOR 1982	11,385	11,385	11,385	11,385	11,365	11,385	11,385
	CP	2. 1983 & AFTER	56,864	56,864	58,864	56,864		56,864	56,864
	SA	SEWER ALLOCATION	(34,128	THE PERSON NAMED IN COLUMN 2 IS NOT THE OWNER, THE PERSON NAMED IN COLUM	(34,128)	(34,128	(34,128	(34,128)	(34,128
	90	SEVEN ACCOUNTS						-	
	-							•	
	-		-						
	wo	OTHER TANGIBLE PROPER							
	CP	OTTEN PAROIDEE THOTEL	8,834	8,834	8,834	8,834	8,634		8,834
	SA		(4,078	AND DESCRIPTION OF THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.		(4,078	(4,078	(4,078)	(4,07)
	- DA		140.0				-	•	
	-		-						
	_			-	· .				
		ROUNDING	-	1	1 9	1	1		
		The state of the s	(252,073	(252,073	(252,073	(252,073	(252,07)	(252,073)	(252,07
		KPMG Adjatment NON UTILITY PROPERTY	(202,01	1404,011					
	-	UNCLASSIFIED PLANT		-					
			I TANK BURGERS			8,652,95	8,628,42	8,628,421	
Plant Accumulat	rovisi	on for Depreciation	8,652,952		The second secon	AND DESCRIPTION OF PERSONS ASSESSMENT ASSESSMENT OF PERSONS ASSESSMENT OF PERSONS ASSESSMENT OF PERSONS ASSESS	The second secon		8,656,72
	1	SUM	8,652,953	8,652,95	8,652,95	8,652,95	8,628,42	0,020,421	0,030,12

H:YCASESUAX/ACT96CIC.XUW Schedule of Centributions 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 Commissio Schedule A-12 Page 5 of 6 Preparer: F. McGuire

		Explanation: Prov			for base year and			
		If a projected year	ar is employed, pr	ONIGE DREAMGOWITH	tor pase year and	aneitinocioto Jose		
Line	_0	_(2)	_(3)	_(4)	_(5)	_(6)	_(7)	_(8)
His.	Description	12/31/99	1/31/97	2/28/97	3/31/97	4/30/97	5/31/97	6/30/97
			Note: The Comp	pany does not me	Intain Accumulate	d CIAC by		
			classifications of	nown below. The	se classified amou	nts are based		
			on a 5-year aver	age (1991 - 1995))			
	WATER							
1	Plant Capacity Fees	3,119,407	3,126,158	3,137,747	3,223,316		3,258,042	3,269,069
2	Une/Main Extension Fees	1,522,520	1,525,815	1,531,471	1,573,236		1,590,184	1,595,596
3	Meter Installation Fees	2,413,982	2,419,206	2,428,174	2,494,393	2,510,555	2,521,265	
4	Contributed Lines	13,220,128	13,248,739	13,297,855	13,660,496			13,854,398
5	Other	1,903,081	1,907,200	1,914,270	1,966,474	1,979,216	A CONTRACTOR OF THE PARTY OF TH	AND DESCRIPTION OF THE PARTY OF
6	Total	22,179,117	22,227,117	22,309,517	22,917,91	23,066,417	23,164,617	23,243,217
	WASTEWATER							
7	Plant Capacity Fees	7,187,664	7,200,440	7,250,668				
	LineMain Extension Fees	1,419,705	1,422,229	1,432,154	1,442,07			
9	Contributed Lines	16,529,255	16,558,635	16,674,190	16,789,74			
10	Other	10,194,745	10,212,866	10,284,137	10,355,40	AND THE PERSON NAMED IN COLUMN TWO PARTY OF TH	AND RESIDENCE OF THE PERSON NAMED IN COLUMN 2 IS NOT THE OWNER.	CONTRACTOR OF THE PROPERTY OF
11	Total	35,331,370	35,394,170	35,641,170	35,888,17	NAMES AND PROPERTY OF THE PROP	NEEDS CONTROL OF THE PARTY OF T	ACCRECATE VALUE OF THE PARTY OF
			62,800	247,000	247,00	0 247,000	247,000	547,000
	FH Forecast							
	Water		48,000	82,400				
	Cumulative		48,000	130,400	738,80	0 887,300	985,700	0 1,064,100

H:CASESUAXVACT96CIC.XLW
Schedule of Centributions in
Aid of Construction
Company: United Water Florids Inc.
Docket No. 960451-WS
Schedule Year Ended: 12/31/97
Historic [] or Projected(x)

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

Explanation: Provide the average CIAC balance by account classification. if a projected year is employed, provide breakdown for base year and intermediate year also. _(13) _(14) (15) Line __(1) _(12) _(9) (19) (11) 11/30/97 12/31/97 13-Month Description 8/31/97 9/30/97 10/31/97 7/31/97 Average WATER 3,251,475 Plant Capacity Fees 3,322,767 3,326,058 3,339,138 3,292,078 3,302,261 3,308,928 1,586,979 1,629,766 Line/Main Extension Fees 1,606,797 1,611,767 1,615,021 1,621,776 1,623,382 2,584,023 2,516,183 2,573,901 Moter Installation Fees 2,547,606 2,555,485 2,580,644 2,571,354 13,779,835 14,095,922 14,151,356 Contributed Unes 13,951,914 13,995,069 14,023,322 14,081,974 1,983,653 2,018,703 2,027,148 2,029,154 2,037,134 Other 2,008,424 2,014,636 23,741,417 23,118,125 23,648,417 Total 23,479,217 23,526,617 23,625,017 23,406,817 1,582,300 WASTEWATER 7,713,708 7,763,967 7,774,536 7,484,377 7,613,211 7,663,460 Plant Capacity Fees 7,582,962 1,523,609 1,533,535 1,535,624 1,478,312 1,513,684 Line/Mein Extension Fees 1,493,834 1,503,759 17,854,538 17,878,865 17,211,596 9 Contributed Lines 17,507,872 17,623,428 17,738,983 17,392,317 11,012,140 11,027,144 10,615,593 10 Other 10,798,327 10,869,598 10,940,869 10,727,056 38,164,170 38,216,170 38,769,877 55 Total 37,670,170 37,917,170 37,176,170 37,423,170 247,000 52,000 247,000 247,000 247,000 247,000 2,884,800 FH Forecast 93,000 47,400 98,400 23,400 Water 72,400 163,600 1,469,300 1,562,300 Cumulative 1,227,700 1,300,100 1,347,500 1,445,900

	H:VCASESUAXVAMRTCIAC.XLS	Explenation: Provid	e the average CIAC	belance by account o	dassification.	
	Accum. Amortization of CIAC			breakdown for base		le year
	By Classification	REAL PROPERTY OF THE PROPERTY OF				1
	13-Month Average	Note: The Utility do	ses not maintain Acc	umulated Amortizatio	on of CIAC	
	Company: United Water Florida Inc.	by classification	n, therefore the data	below has been		
	Docket No. 960451-WS	calculated on C	IAC classification re	tios, However, the		
	Schedule Year Ended: 12/31/97	total amounts a	re per books.			
	Historic [] or Projected(x)	The second second second				
Line		_(2)	_(2)	_(4)	_(5)	(6)
No.	Description	12/31/96	161/97	2/28/97	3/31/97	4/20/97
	WATER					
1	Plant Capacity Fees	735,997	742,301	748,627	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	3,226,596
5	Other	449,015	452.861	456.721	460,593	464,479
6	Fotal	5.232.971	5.277.792	5,322,769	5,367,901	5,412,186
	Wastewster					
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	5,008,112	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	10,640,686	10,704,866	10,769,288	10,633,969	10,696,926
	RECAP Schedules: A-1, A-2, A-13					

								- No.	- Provide th	e average	CIAC bala	moe I	by account class wm for base ye	er end		
							E	xplana so	aland upper in	employed, I	pecvide bri	eakco	wm for base ye	-		
								Il a proje	Yen hem in					-	-	
								brierawed	ate year sis					- CIAC		
										- of majoris	In Accum	ndate	Amortization	OF CIAC		
								Note: The	e Utility does resilication,	INCK INCOME.	se data be	dow h	Amortization as been			
								by ch	essification,	Uniciona n	ation ratio	xs. 1	owever, the			
						-		catcu	stated on CI/	C CERPORIN		-				(15)
-								total	emounts are	bet pooks	-	(13)		(14)		13 Month Avg.
						(10)		_(),1)		112)		11/3	97	12/31/97		13-Mondithia
		(8)		(9)		(10)		9/30/97		19/31/97		Line	-			
(7)		6/30/97		7/31/97		18/1/93										
5/31/97		ANCEL						-				-				774,301
								-				-	806,542		813,086	377,921
							787,040	-	793,519		800,020		393,657		396,851	599,200
			774,148		780,583		384,138		387,301		390,473		824,150	1	629,214	
	767,735	-	377,846		380,987			NAME AND POST OFFICE ADDRESS OF THE PARTY OF	614,072		619,102	-	3,418,148	-	3,445,881	3,281,509
	374,716	-	599,082		604,062		609,058		3,362,954	3	,390,504		492,053		496,046	472.38
	594,119		3,200,861	1	3,308,133		3,335,49		464,106		486,074		5,734,548		5,781,078	5,505,31
	3,253,682		472.291		476.217		480.15		5,641,954		5,688,174	11	3.135.83	-	-	
	468,378		5.504.229		5,549,98		5,595.89	2	MAKARAKA	1		-		-		
	5,458,631	1	36323663	-										-		
-			-							+				0	2,324,76	2,244,11
-								_	2,284,15	9	2,297,67	6	2,311,21	0	459,18	8 443,2
				-	2,257,21	8	2,270,66		451,16		453,83	6			5,346,18	5,160,8
-	2,230,50	4	2,243,83		445,84		448,5		5,252,81		5,283,89	15	5,315,0	13	3.297.36	3,183,5
-	440,56		443,20		5,190,8	ALCOHOL: NAME AND ADDRESS OF THE PARTY OF TH	5,221,7		3,239,7		3,258,94		3,278,1	22	11,427,49	5 11.031.4
-	5,129,42	22	5,160,07		3,201.5		3,220,6				11.294.3		11,360,8	26	1112	700
-	3,163,6		3,182,5		11.095.4		11.161.5	550	11.227.9	136						
	10.964.1		11,029,6	29	TIMESCO					-						
-						-				-						
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-						-										
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-		_								_						
_	-						-					-				

LATE FILED EXHIBITS

UNITED WATER FLORIDA INC.

DOCKET NO. 960451-WS

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

Revised Schedule A-2 (Wastewater)

Description Utility Plant in Service	Year Ending 12/31/96 89,176,714	13-Month Average for 1997 93,439,366
Utility Land & Land Rights	2.473.960	2.473.960
Total Utility Plant in Svc.	91,650,674	95,913,326
Less Accum. Depreciation Depreciation - 1997 (AVG)	(18,452,016)	(17,445,171) .(3,318,118)
Less CIAC	(35,331,370)	(36,789,877)
Accum Amort. of CIAC	10,640,688	11,031,483
Acquisition Adjustments	867,986	867,986
Accum. Amort. of Acq. Adjustments		
Less Advances for Construction		
Working Capital Allowance	680.247	680.247
Total	50,056,209	50.939.876
	Utility Plant in Service Utility Land & Land Rights Total Utility Plant in Svc. Less Accum. Depreciation Depreciation - 1997 (AVG) Less CIAC Accum Amort. of CIAC Acquisition Adjustments Accum. Amort. of Acq. Adjustments Less Advances for Construction Working Capital Allowance	Description Utility Plant in Service Utility Land & Land Rights Total Utility Plant in Svc. Less Accum. Depreciation Depreciation - 1997 (AVG) Less CIAC Accum Amort. of CIAC Acquisition Adjustments Accum. Amort. of Acq. Adjustments Less Advances for Construction Working Capital Allowance 12/31/96 89,176,714 2.473.960 (18,452,016) (18,452,016) (35,331,370) 10,640,688 867,986

Witness: Frank J. McGuire Regulatory Economist United Water M&S 200 Old Hook Road Harrington Park, NJ 07640 (201) 261-5224 x4866 H:ICASESIJAXIVIREXAGG7.XLS
United Water Florida
Doctet No. 986651-WS
Plant in Service-Wastewater
Year ended 12/2106

NUMBER		WASTEWATER DESCRIPTION	BALANCE	1907			
OLDINEW		INTANGIBLE PLANT	13/31/86	Jan	Fob	Mar	Apr
301/351.1	so						- ryr
	SA	ORGANIZATION					
302/362.2	80		212,610	212,610			
	SA	FRANCHISE & CONSENTS	22,025	22,025	212,610	212,610	212,61
303.5	- an		83,122	83,122	22,026	22,025	
		MISC. INTANGIBLE PLANT	16,941	16,941	83,122	83,122	22,025
TOTAL			307,215	307,215	16,941	16,941	83,122
		INTANGIBLE PLANT			307,215	307,215	16,941 307,215
350/353.2		COLLECTION PLANT					
351/354.2		LAND & LAND RIGHTS					
352/352		STRUCTURES A MAPROVERS	559,121	559,121			
352.1/360.2		OCCLECTION SEWEDS	80,269	80,269	559,121	559,121	559,121
352.2/381.2		COLLECTION SEWERS	99,390	99,390	80,269	80,269	60,269
352.3/382.2		COLLECTION SEWERS	7,207,331	7,209,531	99,390	99,390	99,390
353/363.2		COME COLLECTING OFFICE	30,092,438	30,153,838	7,216,331	7,223,131	7,229,931
354/364.2		SERVICES TO CHISTOMERS	(120)	(120)	30,348,338	30,492,838	30,843,338
395/365.2		FLUVY MEASURING DELACES	9,450,702	9,509,702	(120)	(120)	(120)
356		FLUVY MEASLIRIMO INFERMA	13,824	13,824	9,588,702	9,627,702	9,876,617
		OTHER COLLECTION PLT FACEL	80,584	80,594	13,824	13,824	13,824
TOTAL			6,200	6,200	80,584	80,594	80,584
		COLLECTION PLANT			6,209	6,200	6,200
990/363,3		PUMPING PLANT					
001/354.3		LAND & LAND RIGHTS					
62/370.3		STRUCTURES & IMPROVEMENTS	8,140	8,140	***		
63/371.3		UCCCIAING MEITS	2,226,831	2,248,031	8,140	8,140	8,140
64/371.3		ELECTRIC PUMPING FOR WOLLD	2,297,136	2,308,338	2,248,031	2,248,031	2,248,031
95/371.3		. DIEGEL PUMPING FOLHOLIENS	5,396,894	5,439,594	2,342,136	2,375,936	2,440,936
		OTHER PUMPING EQUIPMENT	117,871	117,871	5,493,094	5,541,494	5,854,794
TOTAL			377,972	377,972	117,871	117,871	117,871
		PUMPING PLANT			377,972	377,972	332,361

PEYCASES LIAXWIRE XA897.XLS United Water Florida Dechet No. 989/81.WS Plant in Service-Wastewater Year ended 12/31/96

A/C NUMBER		WASTEWATER DESCRIPTION	BALANCE 12/31/94	1997 Jan			
				AGE)	Feb	Mar	Apr
370/363.4		TREATMENT AND DISPOSAL PLANT					
370.1/353.4		LAND & LAND RIGHTS	25,614	44.214	*****		
370.2/363.4		OXIDATION LAGOON LAND		77,214	61,414	61,414	61,41
371/364.4		OTHER LAND AND LAND RIGHTS	1,457,481	1,457,481	1 457 401		
372/380.4		STRUCTURES AND IMPROVEME	6,042,663	6,849,983	1,457,481	1,457,461	1,457,48
373/381.4		TREATMENT AND DISPOSAL EQU	16,052,857	16,302,957	6,712,163	0,587,663	5,762,29
374/382.4		PLANT SEWERS	114,284	114,284	16,649,757	16,972,057	17,082,10
375/389 4		OUTFALL SEWER LINES	2,271,808	2,271,808	114,284	114,284	72,48
		OTHER TREAT DISPOSAL EQUIP	245,919	245,919	2,271,808	2,271,808	2,250,50
TOTAL				240,019	245,919	245,919	245,911
TOTAL		TREATMENT AND DISPOSAL PLANT					
		GENERAL PLANT					
309/353.5	80	LAND & LAND RIGHTS	158,764				
	SA		264,840	150,764	158,764	158,764	158,764
390/354,5	80	STRUCTURES & IMPROVEMENTS	1,492,797	264,840	264,840	264,840	264,840
	SA		772,519	1,682,697	1,920,897	2,136,097	2,214,060
391/390.5	80	OFFICE FURNITURE & EQUIP	345,811	772,519	772,519	772,519	772,511
	SA		156,035	535,711	535,711	597,711	877,711
392/391.5	80	TRANSPORTATION EQUIP	14,902	156,035	156,035	156,035	156,035
	SA		329,882	14,902	14,902	14,902	14,902
393/392.5	so	STORES EQUIPMENT	252,002	329,882	329,682	329,882	329,882
	SA		9,214				
394/393.5	so	TOOLS, SHOP, GARAGE EQUIP	15,140	9,214	9,214	9,214	9.214
	SA			15,140	15,140	15,140	15,140
95.5/394.5	30	LABORATORY EQUIPMENT	63,707	63,707	63,707	63,707	63,707
	SA	The state of the s	108,345	108,345	108,345	108,345	100,820
198/395.5	so	POWER OPERATED EQUIPMENT	10,678	10,678	10,678	10,678	10,678
	SA	THE OF CHANGE EGOS MENT	11,246	11,246	11,246	11,246	11,248
97.5/398.5	so	COMMUNICATION EQUIPMENT	96,943	66,943	66,943	66,943	66,943
	SA		1,000,360	1,048,650	1,033,950	1,032,550	1,027,150
98/397.5	so	MISCELLANEOUS EQUIPMENT	412,880	412,880	412,880	412,880	412,880
		PROPERTY EGUIPMENT	540,605	540,605	640,605	740,605	795,805

H:VCASESUAXVHREXASS7.XLS United Water Florids Docket No. 369451-WS Plant in Service-Wastewater Year anded 12/31/96

AC NUMBER		WASTEWATER	BALANCE				
99/398.5	SA	DESCRIPTION	12/3 (/86	1987 Jan	Feb		
rm380.5	SO SA	OTHER TANGBLE PROPERTY	44,809	44,809	44,809	Mar	Apr
	-		4,077			44,809	44,809
		TOTAL GENERAL PLANT		4,077	4,077	4,077	4,077
		ROUNDING PROPERTY HELD FUTURE USE NON UTRITY PROPERTY UNCLASSIFIED PLANT Total	(2)	(2)	(2)	(2)	(2)
		Total	\$1,880,674	82362.474	03,309,774	M.166,874	

H:NCASERLIAX/HREXA697.XLS
United Water Florida
Docket No. 966481.WS
Plant In Service-Wastewater
Year ended 12/21/96

NUMBER		WASTEWATER DESCRIPTION		PLANT IN S	ERVICE		
OLDINEW		DESCRIPTION	May	Jun			
COMEN		INTANGIBLE PLANT			Jul	Aug	Sop
301/351.1	80						
	SA	ORGANIZATION					
302/352.2	so		212,610	212,610	212,610		
	SA	FRANCHISE & CONSENTS	22,025	22,025	22,025	212,810	212,610
303.5			83,122	83,122	83,122	22,025	22,025
		MISC. BYTANGIBLE PLANT	18,941	16,941	16,941	83,122	83,122
TOTAL			307,215	307,215		16,941	16,941
		INTANGIBLE PLANT			307,215	307,215	307,215
350/353.2		COLLECTION PLANT					
351/354.2		LAND & LAND RIGHTS					
352/382		STRUCTURES & MAPROVELEN	559,121	559,121			
352.1/300.2		COLLECTION SEWERS	80,269	80,269	559,121	559,121	559,121
362.2/381.2		COLLECTION SEWEDS FOR	99,390	99,390	60,269	80,269	60,269
352.3/362.2		COLLECTION SEWERS - GRAVIT	7,248,731	7,253,531	99,390	99,300	99,390
353/363 2		SPECIAL CORLECTING STREET	30,887,838	31,042,338	7,260,331	7,277,131	6,013,831
354/364.2		SERVICES TO CUSTOMERS	(120)	(120)	31,188,838	31,431,338	31,630,838
355/365.2		FLOW MEASUREMA DELEGATO	9,725,617	9,765,617	(120)	(120)	
358		FLOW MEASURING INSTALLATIO	13,824	13,824	9,824,617	9,888,617	9,947,817
		OTHER COLLECTION PLT FACILI	80,594	80,584	13,824	13,824	13,824
TOTAL		TON PLI FACILI	6,200	6,200	80,594	80,594	80,594
TOTAL		COLLECTION FLANT		9,200	6,200	6,200	8,200
60/363.3		PUMPING PLANT					
61/354.3		LAND & LAND RIGHTS					
62/370.3		STRUCTURES & IMPROVEMENTS	8,140	8,140			
63/371.3		RECEMING WELLS	2,248,031	2,248,031	8,140	8,140	8,140
34/371.3		ELECTRIC PUMPING EQUIPMENT	2,474,738	2,508,536	2,248,031	2,248,031	2,248,031
15/371.3		DIESEL PUMPING EQUIPMENT	6,870,394	5,885,394	2,567,336	2,601,136	
XIII.3		OTHER PUMPING EQUIPMENT	117,871	117,871	5,960,294	6,000,294	2,702,438
Torus		TOWN HAW EQUIPMENT	332,351	332,351	117,871	117,871	6,022,794
TOTAL		PUMPING PLANT		332,351	332,351	332,351	117,871 332,361

H:CASESIJAXVEREXA697.XLS United Water Florids Docket No. 960451-WS Plant in Service-Wastewater Year anded 12/31/96

PLANT IN SERVICE

			110	MIT THE CALL			
A/C NUMBER		WASTEWATER DESCRIPTION	skey	Jun	Jul	Aug	Bop
370/353.4		TREATMENT AND DISPOSAL PLA LAND & LAND RIGHTS	61,414	61,414	61,414	61,414	61,414
370.1/353.4		OMBATION LAGOON LAND		1 467 481	1,457,481	1,457,481	1,457,481
370.2/353.4		OTHER LAND AND LAND RIGHTS	1,457,481	1,457,481	5,722,091	5,897,091	5,908,891
371/354.4		STRUCTURES AND MPROVEME	5,722,091	5,722,091	17,211,508	17,211,508	17,211,500
372/380.4		TREATMENT AND DISPOSAL EQU	17,171,508	17,211,508	72,488	72,468	72,466
373/381.4		PLANT SEWERS	72,488	72,488	2,250,508	2,250,508	2,250,500
374/382.4		OUTFALL SEWER LINES	2,250,508	2,250,508	245,919	245,919	245,911
375/389.4		OTHER TREAT.DISPOSAL EQUIP	245,919	245,919	2.10,2.10		
TOTAL		TREATMENT AND DISPOSAL PLA					
		GENERAL PLANT				158,764	150.76
389/363.5	so	LAND & LAND RIGHTS	158,764	158,764	158,764	264,840	264,8
308/303.0	SA		264,840	284,840	264,840	2,283,468	2,283,4
390/354.5	80	STRUCTURES & IMPROVEMENTS	2,283,488	2,283,468	2,283,468 772,519	772,519	772,5
39/8/301/0	SA		772,519	772,519	1,041,611	1,041,611	1,041,8
391/390.5	30	OFFICE FURNITURE & EQUIP	894,711	1,034,111	158,035	158,035	156,0
3811300.0	SA		158,035	158,035	14,902	14,902	145
302/391.5	80	TRANSPORTATION EQUIP	14,902	14,902	329,882	329,882	329,8
302301.0	SA		329,882	329,862	320,002		
393/392.5	SO	STORES EQUIPMENT			9,214	9.214	9,3
393704.0	8A		9,214	9,214	35,140	35,140	35,1
394/393.5	80	TOOLS, SHOP, GARAGE EQUIP	15,140	35,140	63,707	63,707	63,7
38-8383.0	SA		63,707	83,707	100,820	100,820	100.0
396.5/394.5	80	LABORATORY EQUIPMENT	100,820	100,820		10,678	10.
380,31397.3	SA		10,678	10,678	10,678	11,246	11.
SARROE E	so	POWER OPERATED EQUIPMENT	11,246	11,246	11,246	66,943	86.1
396/395.5	SA		66,943	66,943	86,943	1,022,850	1,022
*** *****	80	COMMUNICATION EQUIPMENT	1,022,850	1,022,850	1,022,850	412,880	412,
397,5/396.5	SA		412,880	412,880	412,880		795.
204707.6	SO	MISCELLANEOUS EQUIPMENT	795,605	795,605	795,805	795,605	1907
398/397.5	30						

H:ICASESLIAXUREXA687.XLS
United Water Floride
Decket No. 980451.WS
Plant in Service- Wastewater
Year ended 12/35/96

MUMBER		WASTEWATER					
399/398.5	SA SO	DESCRIPTION	2	LANT IN SE	Dv		
	SA	OTHER TANGIBLE PROPERTY	May 44,809	Jun 44,809	MAICE		
		TOTAL GENERAL PLANT	4,077	4,077	44,809	44,809	Sep 44,8
		PROPERTY HELD FUTURE USE	(2)		4,077	4,077	4.0
		Total		(2)	(2)	(2)	
			H.607.377	A.234,877			(2

M:ICASES\AXWIREXA887.XLS
United Water Florida
Decket No. 968451.WS
Plant in Service- Wastewater
Year ended 12/3 1/96

H:ICASESIJAXHREXA687.XLS United Water Florida Docket No. 966451-WS

A/C				anne 1-942				
NUMBER		WASTEWATER						
OLDINEW		DESCRIPTION				_		
orousEM.			Oct		1007	Plant in Svc.		
		INTANGIBLE PLANT		Nov	Dac	13-Month		
301/351.1	so					1887 AVQ.		
	SA	ORGANIZATION						
302/352.2		- THON						
	\$0	FRANCINA	212,610	212,010				
303.5	SA	FRANCHISE & CONSENTS	22,025		212,610			
			83,122	22,025	22,025	212,610		
*****		MISC. INTANGIBLE PLANT	16,941	83,122	83,122	22,025		
TOTAL			307,215	16,941		63,122		
		INTANGIBLE PLANT		307,215	16,941	10,941		
		TOOLE PLANT			307,215	307,215		
350/353.2		COHECT				507,213		
351/354.2		LAND & LAND RIGHTS						
352/352		STREET RIGHTS						
352.1/380.2		STRUCTURES & IMPROVEMENTS	559,121					
352.2/361.2		COLLECTION SEWERS	80,269	559,121	559,121			
362.2361.2		OULECTION ASS	99,390	60,269	60,269	559,121		
352.3/382.2		COLLECTION SEWERS - FORCE SPECIAL COLLEGES	8,085,731	99,300		80,269		
353/363_2		SPECIAL COLLECTING STRUCT	31,785,338	8,082,031	99,390	99,390		
364364.2		SERVICES TO CUSTOMERS		32,040,838	9,983,631	7,636,118		
356/365.2			(120)	(120)	32,106,338	31,084,730		
358		FLOW MEASURING INSTALLATIO	10,008,617	10,070,532	(120)			
			13,824		10,100,532	(120)		
TOTAL		OTHER COLLECTION PLT FACILI	80,594	13,824	13,824	9,781,784		
TOTAL		On	6,200	80,594	80,594	13,824		
		COLLECTION PLANT		6,200	6,200	80,594		
					9,200	6,200		
60/353.3		LAND A LAND PLANT						
61/354.3		- ITELY O LANET OLO LINE						
12/370.3		STRUCTURES & IMPROVEMENTS						
13/371.3		RECEDENTS & IMPROVEMENTS	8,140	8,140				
4/371.3		RECEIVING WELLS	2,248,031	2,248,031	8,140			
5/371.3		ELECTRIC PUMPING EQUIPMENT	2,774,936	2,240,031	2,248,031	8,140		
33/1,3		DIESEL PUMPING EQUIPMENT	6,335,094	2,808,338	2,817,136	2,246,400		
		OTHER PUMPING EQUIPMENT	117,871	6,342,794		2,539,926		
TOTAL			332,351	117,871	6,348,894	5,851,679		
		PUMPING PLANT	202,351	316,351	117,871	117,871		
		- MOTION!			316,351			
						343,927		

R:CASESLIAXUMEXA697.XLS United Water Florida Decket No. 980461-WS Plant in Service-Wastewater Year ended 12/31/98

H:ICASESUAXWREXASST.XLS United Water Florida Docket No. 980461-WS

NUMBE	R	WASTEWATER DESCRIPTION	Oct	Nov	1897 Dec .	Plant in 8vc. 13-Month 1987 AVQ.
370/353.4		TREATMENT AND DISPOSAL PLA	•			INDI ANG.
370.1/363.4		CONTROL LAND RIGHTS				
570.2/363.4		OXIDATION LAGOON LAND	61,414	61,414	61,414	
371/354.4		OTHER LAND AND LAND PROUTS			*1,414	57,33
372/380.4		STRUCTURES AND MADDONES	1,467,481	1,457,481	1,457,481	
373/381.4		THEATMENT AND DESCRIPTION	6,266,891	6,220,591	6,401,191	1,457,481
374/382.4		. LIVALI DEWERS	18,039,508	18,129,508		6,210,436
375/389.4		OUTFALL SEWER LINES	72,488	72,488	18,632,608	17,221,469
		OTHER TREAT DISPOSAL EQUIP	2,250,508	2,250,508	72,468	85,334
TOTAL			245,919	245,919	2,250,508	2,257,062
TOTAL		TREATMENT AND DISPOSAL PLA			245,919	245,919
		- THE DISPUSAL PLA				
309/353.5		GENERAL PLANT				
-mm-32T2	SO	LAND & LAND RIGHTS				
200,000.00	SA	- Caro Mon13	158,764	158,764		
390/354.5	80	STRUCTURES & IMPROVEMENTS	264,840		158,764	158,764
	SA	THE S & IMPROVEMENTS	2,661,468	264,840	264,840	264,840
391/390.5	80	OFFICE FLOREST TO	772,519	2,675,168	2,685,788	2,222,023
	SA	OFFICE FURNITURE & EQUIP	1,041,611	772,519	772,519	772,510
392/391.5	80	TRANSPORTATION	156,035	1,041,611	1,216,611	885,088
	SA	TRANSPORTATION EQUIP	14,902	156,035	156,035	158,036
393/392.5	so	STORES PROMISE	329,882	14,902	14,902	14,902
	SA	STORES EQUIPMENT		329,882	329,882	
394/393.5	80	70018	9,214	•		329,882
	SA	TOOLS, SHOP, GARAGE EQUIP	35,140	9,214	9.214	
395,5/394.5	\$0			35,140	35,140	9,214
	SA	LABORATORY EQUIPMENT	63,707	63,707	63,707	25,909
398/395.5	so		100,820	100,820	100,820	63,707
	SA	POWER OPERATED EQUIPMENT	10,678	10,678	10,678	103,135
397.5/398.5	SO		11,246	11,246	11,246	10,878
		COMMUNICATION EQUIPMENT	66,943	66,943		11,246
98/397.5	SA		1,022,850	1,022,850	66,943	86,943
	so	MISCELLANEOUS EQUIPMENT	412,880	412,880	1,022,850	1,029,650
		TO S EGOIPMENT	795,805	795,606	412,880	412,880
				- 40/000	795,805	740,220

H:VCASESIJAXWREXA697,XLS United Water Florida Docket No. 960461-WS Plant in Service-Wastewater Year ended 12/31/96

H:VCASESUAXWREXA667_XLS United Water Florida Docket No. 969461-WS

AIC NUMBER		WASTEWATER DESCRIPTION	Oet	Nov	1007	Plant in Svc. 13-Month
	SA		44,809	44,809	Dec 44,809	1997 AVG. 44,809
399/398,5	80	OTHER TANGIBLE PROPERTY			-11,000	41,000
		4,077	4,077	4,077	4,077	
	TOTAL GENERAL PLANT				4	
		TOTAL GENERAL PLANT				
		ROUNDING	(2)	(2)	(2)	
		PROPERTY HELD FUTURE USE				
		NON UTILITY PROPERTY UNCLASSIFIED PLANT				
		Total	99,547,477	89,944,692	102,824,362	86,613,526

United Water	XHREXA697.X	1					-
	Depreciation						
processors against the opposite the processors and the contract of	CONTRACTOR OF THE PROPERTY OF THE PROPERTY OF THE PARTY O						
Docket No. 96941	11		BALANCE	1997			
NUMBER		DESCRIPTION	^12/31/96	Jan	Feb	Mar	Apr
HOWOEK		DESCRIPTION	10000	740	1.00		
OLDINEW		INTANGIBLE PLANY					Marie Committee Andrews
		200111217201					•
901/351.1	SO	ORGANIZATION					
2020522	SA	FRANCISCO A COMPENTO	824	824	824	824	824
302/352 2	50	FRANCHISE & CONSENTS	024	024	024	027	024
201.6	SA	MISC. INTANGIBLE PLANT	107,764	107,784	107,784	107,784	107,784
303 5	-	MISC. BY I ANGIBLE PLANT	107,104	107,794	101,104	101,101	107,704
		-					
		-					
	-	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	7,972,436	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)	(86,373)	(88,373)	(86,373)	(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	1,388,473
364/371.3		DIESEL PUMPING EQUIPMENT	31,079	31,079	31,079	31,079	31,079
385/371.3		OTHER PUMPING EQUIPMENT	325,336	325,336	325,336	325,336	279,715
TOTAL		PUMPING PLANT					
To the second			-				
		TREATMENT AND DISPOSAL PLA					

NUMBER	168481						
370/353.4		DESCRIPTION	BALANCE	1097			
370.1/353.4		LAND & LAND RIGHTS	^12/31/98	Jan	Feb		
		OXIDATION LAGOON LAND			Peo	Mar	Apr
371/354.4		THEN LAND LAND					
372/380.4		THE SAND GROWN OF		-			
373/381.4		THE PART OF THE PA	444,820	444,820	-		
374/382.4		- SEARENZ	3,749,228	3,749,228	444,820	444,820	(615,15
375/389.4		OUTFALL SEWER LINES	(34,538)	(34,538)	3,749,228	3,749,228	3,587,17
	-	OTHER TREAT DISPOSAL EQUIP	450,620	450,620	(34,538)	(34.538)	(78,35
TOTAL			(163,389)	(183,389)	450,620	450,620	429,320
		TREATMENT AND DISPOSAL PLANT	-		(183,389)	(183,389)	(183,386
			-				
389/353.5		GENERAL PLANT					-
	so	LAND & LAND RIGHTS					
390/354.5	SA	To to onto					
	SO	STRUCTURES & EMPROVEMENTS					
391/390.5	SA	ALL COMPANY OF THE PROPERTY OF	68,269	68,269			
	SO	OFFICE FURNITURE & EQUIP	76,338	76,338	68,269	68,269	50.0=
192/391.5	SA		19,692	19,892	76,338	76,338	59,240
	SO	TRANSPORTATION EQUIP	115,939	115,939	19,892	19,892	76,338
93/392.5	SA		14,902	14,902	115,939	115,939	19,692
	80	STORES EQUIPMENT	325,521	325,521	14,902	14,902	115,939
94/393.5	SA			01.0,021	325,521	325,521	14,902 325,521
	90	TOOLS, SHOP, GARAGE EQUIP	2,623	2,623			923,321
6.5/394.5	SA		7,318	7,318	2,623	2,623	2600
	50	LABORATORY EQUIPMENT	63,144	63,144	7,318	7,318	7,318
6/395.5	SA		28,371	28,371	63,144	63,144	The second secon
	SO	POWER OPERATED EQUIPMENT	10,678	10,678	28,371	28,371	63,144
7.5/396.5	SA		1,742	1,742	10,678	10,678	20,846
334.3	so	COMMUNICATION EQUIPMENT	66,943	66,943	1,742	1,742	10,678
V387.5	SA	TOTI COOPMENT	379,089	379,089	66,943	66,943	1,742
	\$0	MISCELLANEOUS EQUIPMENT	387,132	387,132	379,089	379,089	379,000
V388.5	SA	TOOG ECON-MENT	30,588	30,588	367,132	387,132	379,089
	80	OTHER TANGIBLE PROPERTY	34,128	The state of the s	30,588	30,588	387,132
	SA	TOOLE PROPERTY	-	34,128	34,128	34,128	30,588
			4,078	4,078			34,128
		A PARTY OF THE PAR		7,070	4,078	4,078	455
13.00 23.00	THE SECRETARISTS	OZPANIA				1010	4,078

United Water Florida Accumulated Depreciati Docket No. 969461	on					
NUMBER	DESCRIPTION	BALANCE ^12/31/96	1997			
	TOTAL GENERAL PLANT		Jan	Feb	Mar	Apr
	ROUNDING					
	PROPERTY HELD FUTURE USE	(2)	(2)	(2)	(2)	(2
	NON UTILITY PROPERTY UNCLASSIFIED PLANT	-				
	KPMG ADJ.	(137,516)	(127.516)			
otal Accumulated Depreciation	· Wastewater plant		(137,516)	(137,516)	(137,516)	(137,516)
ross Foot	200	18,452,010	18,452,016	18,452,018	10,452,016	17,190,619
		18,452,016	18,452,016	18,452,016	18,452,016	17,190,619

United Water							
Accumurated Docket No. 8694	Depreciation						
JOCANA 100. 8454	ï						
NUMBER		DESCRIPTION	May	Jun	Jul	Aug	Sep
OLOWEW		INTANGIBLE PLANT					
301/351.1	SO	ORGANIZATION					
	SA						
302/362.2	SO	FRANCHISE & CONSENTS	824	824	624	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
354/384.2		FLOW MEASURING DEVICES	(88,373)	(68,373)	(88,373)	(88,373)	(88,373
355/385.2		FLOW MEASURING INSTALLATIO	7,938	7,938	7,938	7,938	7,938
356		OTHER COLLECTION PLT FACILIT	1,675	1,675	1,675	1,675	1,675
		PUBLIPING PLANT					
360/353.3		LAND & LAND RIGHTS					
361/354.3		STRUCTURES & IMPROVEMENTS	(154,955)	(154,955)	(154,955)	(154,955)	(154,955
382/379.3		RECEIVING WELLS	352,835	352,835	352,835	352,835	362,835
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					

Docket No. 966	H48 1						
NUMBER		DESCRIPTION					
370/353.4		LAND & LAND RIGHTS	May	Jun	Jul		
370.1/353.4		OXIDATION LAGOON LAND			701	Aug	Sep
-		OTHER LAND AND LAND RIGHTS					
371/354.4		STRUCTURES AND IMPROVEMEN					
372/360.4		TREATMENT AND DISPOSAL EQUI	(615, 152)	(615,152)			
373/381.4		PLANT SEWERS	3,687,179	3,687,179	(615,152)	(615,152)	(615,15
374/382.4		OUTFALL SEWER LINES	(76,354)	(76,354)	3,687,179	3,687,179	3,687,17
375/389.4		OTHER TREAT. DISPOSAL EQUIP	429,320	429,320	(76,354)	(76,354)	(76,36
		THEAT.DISPOSAL EQUIP	(183,389)	(183,389)	429,320	429,320	429,32
TOTAL		TREATMENT AND DISPOSAL PLAN		(1.00,509)	(183,389)	(183,389)	(183,38
		THE DISPOSAL PLAN					
389/353.5	SO	GENERAL PLANT					
	err de versannen errete er	LAND & LAND RIGHTS					
390/354.5	SA						
	80	STRUCTURES & IMPROVEMENTS	50.000				
391/390.5	-		59,240	59,240	59,240	59,240	
	30	OFFICE FURNITURE & EQUIP	76,338	76,338	76,338	The second secon	59,240
392/391.5			19,892	19,892	19,892	76,338	76,338
	SA	TRANSPORTATION EQUIP	115,939	115,939	115,939	19,892	19,692
393/392.5	300		14,902 325,521	14,902	14,902	115,939	115,939
	SA	STORES EQUIPMENT	949,021	325,521	325,521	325,521	14,902
394/393.5	The same of the sa		2,623			360,321	325,521
	SA	TOOLS, SHOP, GARAGE EQUIP	7,318	2,623	2,623	2,623	
95.5/394.5	un			7,318	7,318	7,318	2,623
		ABORATORY EQUIPMENT	63,144	63,144	63,144	63,144	7,318
96/395.5	97		20,848	20,846	20,848	20,846	63,144
	30 p	POWER OPERATED EQUIPMENT	10,678	10,678	10,678	THE RESIDENCE OF THE PARTY OF T	20,846
97.5/396.5	971		1,742	1,742	1,742	10,678	10,678
77.2000,0	so c	OMMUNICATION EQUIPMENT	66,943	66,943	66,943	1,742	1,742
06/307.5	-		379,069	379,089	379,089	66,943	66,943
	SO M	ISCELLANEOUS EQUIPMENT	387,132	387,132	387,132	379,089	379,069
the state of the same of the s	an l	THE PROPERTY OF THE PARTY OF TH	30,588	30,588	30,566	387,132	387,132
	80 0	THER TANGIBLE PROPERTY	34,128	34,128	34,128	30,588	30,588
	SA	TIME THOPERTY			54,120	34,128	34,128
			4,078	4,078	ACTO		
	THE REAL PROPERTY AND PERSONS ASSESSMENT OF THE PERSONS ASSESSMENT OF			The second secon	4,078	4,078	4,078

United Water Florida Accumulated Depred Docket No. 980451	lation					
NUMBER						
	TOTAL GENERAL PLANT	May	Jun	Jul		
	ROUNDING				Aug	бер
	PROPERTY HELD FUTURE USE	(2)	(2)	(2)		
	KPMG ADJ				(2)	- 1
stal Accumulated Deprecia	lon - Wastewater plant	(137,516)	(137,516)	(137,516)	(137,516)	
oss Fool		17.109.619	17,190,610	17,199,610		(137,516
		17,190,619	17,190,619	THE ROLLS	17,190,018	17,199,619

Docket No. 9604	d Depreciation					
NUMBER					16 97	
Managen		DESCRIPTION	Oct	Nov	Dec	13-Month A
OLDINEW					500	13-month A
	-	INTANGIBLE PLANT				-
301/351.1	so	ORGANIZATION				
	SA	ORGANIZATION				
302/352.2	so	FRANCHISE & CONSENTS				
	SA	PRODUCTION & CONSENTS	824	824	824	
303.5		MESC. INTANGIBLE PLANT				
		- THINNINGE FORM	107,784	107,784	107,784	
350/353.2	-	COLLECTION PLANT				-
351/354.2	-	LAND & LAND RIGHTS				
352/352		STRUCTURES & IMPROVEMENTS	(193,022)	(193,022)	(193,022)	
352.1/360.2	-	COLLECTION SEWERS	(5,534)	(5,534)	(5,534)	
352 2/361 2	 	COLLECTION SEWERS - FORCE	644,639	644,639	644,639	
352.3/362.2	-	COLLECTION SEWERS - GRAVITY	7,968,438	7,964,438	7,964,438	
353/363.2		SPECIAL COLLECTING STRUCT	(4,137)	(4,137)	(4,137)	
354/364.2	1	SERVICES TO CUSTOMERS	2,149,013	2,138,928	2,138,928	
355/365.2		FLOW MEASURING DEVICES	(88,373)	(88,373)	(88,373)	
356		FLOW MEASURING INSTALLATIO OTHER COLLECTION PLT FACILIT	7,938	7,938	7,938	
Name of the last o		OTHER COLLECTION PLT FACILIT	1,675	1,675	1,675	
390/353.3		PUMPING PLANT				
361/354.3	-	LAND & LAND RIGHTS				
362/370.3		STRUCTURES & IMPROVEMENTS	(154,955)	(154,955)	(154,955)	
363/371.3	-	RECEIVING WELLS	352,635	362,835	352,835	
364/371.3		ELECTRIC PUMPING EQUIPMENT	1,368,473	1,368,473	1,368,473	
365/371.3		DIESEL PUMPING EQUIPMENT	31,079	31,079	31,079	
		OTHER PUMPING EQUIPMENT	279,715	254,015	254,015	
TOTAL		PUMPING PLANT			10.0	
		- CHILLIAN CHIL				
		TREATMENT AND DISPOSAL PLA				
Massa		TREATMENT AND DISPOSAL PLA				

NUMBER 379/353.4	-					
	-	DESCRIPTION			1967	
370.1/353.4		LAND & LAND RIGHTS	Oct	Nov	Dec	22-31
	-	OXIDATION LAGGOOM LAND			0.60	13-Month Avg
371/354.4		TOTHER LAND AND LAND BLO	ите			
372/380.4		I THOU TURES AND IMPROVE	The same of the sa			
373/381.4	-	I WENT AND DISPOSE	EDI	(840,152)	(840.450	
374/382.4		L GENERS	The second secon	3,587,179	(840,152)	
375/389.4		OUTFALL SEWER LINES	(78,354)	(76,354)	3,567,179	
		OTHER TREAT DISPOSAL EQU	429,320	429,320	(76,354)	
TOTAL			(100,000)	(183,389)	429,320	
	-	TREATMENT AND DISPOSAL P	IAN		[183,389]	
			-			
389/353.5	SO	GENERAL PLANT				
	SA	LAND & LAND RIGHTS	-			
390/354.5	so	A VIII				
	SA	STRUCTURES & AMPROVEMENT	TS 5000			
91/390.5	30		20,2,00	59,240	59,240	
	SA	OFFICE FURNITURE & EQUIP	76,338	76,338	76,338	
92/391.5	180		19,892	19,892	19,892	
	SA	TRANSPORTATION EQUIP	115,939	115,939	115,939	
93/392.5	80	STORES	325,521	14,902	14,802	
	SA	STORES EQUIPMENT	340,021	325,521	325,521	
94/393.5	80	TOOLS SUCC	2,623			
	SA	TOOLS, SHOP, GARAGE EQUIP	7,318	2,623	2,623	
5.5/394.5	80		63,144	7,318	7,318	
	SA	LABORATORY EQUIPMENT	20,846	63,144	63,144	
96/395.5	SO	POWER COST		20,846	20,846	
	SA	POWER OPERATED EQUIPMENT	1,742	10,678	10,678	
7.5/396.5	80	COMMINS	66,943	1,742	1,742	
	SA	COMMUNICATION EQUIPMENT	379,089	66,943	66,943	
V397.5	80	MISCELLAND	387,132	379,089	379,089	
	SA	MISCELLANEOUS EQUIPMENT	30,588	387,132	387,132	
V398.5	80	OTHER	34,128	30,588	30,588	
	SA	OTHER TANGIBLE PROPERTY	33,120	34,128	34,128	
			4070		1.00	
			4,078	4,078	4,078	
TEST S PROPERTY	to a facility of the con-					
Service of the Service Service	TOP	\$P\$被决定被呼吁他们的 2 5 5 15 16 10 10 10 10 10 10 10 10 10 10 10 10 10				
		1000 1000 1000 1000 1000 1000 1000 100	the management of the same	Fired house Trans		

United Water Florida Accumulated Depreciation					
Docket No. 966451					
NUMBER	DESCRIPTION	Oct	Nov	1057	
	TOTAL GENERAL PLANT			Dec	13-Month Avg
	PROPERTY HELD FUTURE USE NON UTILITY PROPERTY	(2)	(2)	(2)	
	UNCLASSIFIED PLANT KPMG ADJ.	(137,516)	(137,516)	(137,516)	
otal Accumulated Depreciation - V	lastewater plant	17,199,019	16,625,034	16,825,834	17,445,17
cross Foot		17,190,619	16,825,834	16,825,834	

H:\CASES\JAX\ACT96CIC.XLW
Schedule of Centributions in
Aid of Censtruction
Company: United Water Florida inc.
Docket No. 960451-WS
Schedule Year Ended: 12/31/97
Historic || or Projected(x)

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

Explanation: Provide the average CIAC betance by account classification. If a projected year is employed, provide breakdown for base year and intermediate year also. (7) (5) (4) (2) _(3) _(1) Line 6/30/97 5/31/97 4/30/97 3/31/97 2/28/97 12/31/96 1/31/97 Description Note: The Company does not meintain Accumulated CIAC by classifications shown below. These classified amounts are based on a 5-year everage (1991 - 1995) WATER 3 258 042 3.269.069 3,244,202 3,223,316 3,137,747 3,126,158 3,119,407 Plant Capacity Fees 1,590,184 1,595,586 1,583,430 1,573,236 1,531,471 1,525,815 1,522,520 Line/Main Extension Fees 2,529,798 2,521,265 2,510,555 2,494,393 2,428,174 2,419,206 2,413,982 Meter Installation Fees 13,854,398 13,807,867 13,749,014 13,660,499 13,297,855 13,248,739 13,220,128 Contributed Unes 1,994,366 1,987,659 1,979,216 1,968,474 1,907,200 1,914,270 1,903,061 Other 23.243.217 23,164,817 23.066,417 22,917,917 22.309.517 22,227,117 22,179,117 Total WASTEWATER 7,512,714 7,401,434 7,351,188 7,300,937 7,250,688 7,200,440 7,187,664 Plant Canacity Fees 1,461,929 1,483,909 1,452,004 1,442,079 1,432,154 1,422,229 1,419,705 Line/Mein Extension Fees 17,276,762 17,020,856 16,905,301 16,789,745 16,674,190 16,558,635 16,529,255 Contributed Lines 10,655,785 10,497,950 10,355,408 10,426,679 10,284,137 10,212,866 10,194,745 10 Other 36,929,170 36,135,170 36,382,170 35,888,170 35,841,170 35,394,170 35,331,370 11 Total 247,000 547,000 247,000 247,000 247,000 62,800 **FH Forecast** 78,400 98,400 608,400 148,500 82,400 48,000 Water 1,064,100 887,300 985,700 738,800 130,400 48,000 Cumulative

H: CASESUAXIACT96CIC.XLW Schedule of Contributions in Ald of Construction Company: United Water Florida Inc. Docket No. 960451-WS Schedule Year Ended: 12/31/97 Historic [] or Projected[x]

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

	Line _(1) No. Description	_(9) 7/31/97	_(10)	intermediate	year also.	e CIAC balance by provide breakdow	account classifica n for base year an	ition. d
		1319[BQIAT	9/30/97	_(12) 19/31/97	11/30/97	_(14) 12/31/97	
1 2 3 4 5 6	Plant Capacity Fees Line/Main Extension Fees Meter Installation Fees Contributed Lines Other Total	3,292,078 1,606,797 2,547,606 13,951,914 2,006,424 23,406,817	3,302,261 1,611,767 2,555,485 13,995,069 2,014,636 23,479,217	3,308,928 1,615,021 2,580,644 14,023,322 2,018,703 23,526,617	3,922,767 1,621,776 2,571,354 14,081,974 2,027,146 23,625,017	3,326,058 1,623,362 2,573,901 14,095,922 2,029,154	3,339,136 1,629,766 2,584,023 14,151,356 2,037,134	3,251,47 1,586,97 2,516,18 13,779,83: 1,983,65;
						23,648,417	23,741,417	23,118,12
7 8 9 10	WASTEWATER Plant Capacity Fees Line/Main Extension Fees Cartifibuted Lines Other	7,562,962 1,493,634 17,392,317 10,727,056	7,613,211 1,503,759 17,507,672 10,798,327	7,683,460 1,513,684 17,623,428	7,713,706 1,523,609 17,738,883	7,763,967 1,533,636	1,562,300 7,774,536 1,535,624	7,484,377 1,478,312
	Fue	37,176,170	37,423,170	10,869,598 37,670,170	10,940,869	17,854,538	17,878,886	17,211,596
	FH Forecast Water	247,000	247,000	247,000	37,917,170	38,164,170	11,027,144 38,216,170	10,615,593
	Comulative	163,600 1,227,700	72,400 1,300,100	47,400 1,347,500	98,400 1,445,900	247,000 23,400 1,469,300	52,000 2,884,800 93,000	36,769,677

	H: VCASES LIAX VAMRTCIAC XLS	-				
	Accum. Amortization of CIAC	Explanation: Provi	de the average CIAC	belance by account	alessa are	
	By Classification	If a projected yea	r is employed, provide	de breakdown for bas	Carssincation,	
	13-Month Average			and the same of the same	e year and intermed	iste year
	Company: United Water Florida Inc.	Note: The Utility of	loes not maintain Ac	cumulated Amortizati		
	Docket No. 960451-W3				on of CIAC	
	Schedule Year Ended: 12/31/97	calculated on	CIAC classification	atios. However, the		
	Historic [] or Projected[x]	otal amounts	are per books	arios. Fromever, the	However, the	
Line	(1)		1	-		
No.	Description	(2)	_(3)	+		
	- Section of the sect	12/31/96	1/31/97	(4)	_(5)	16)
			1GUEL	2/28/97	3/31/97	4/30/97
	WATER					
1	Plant Capacity Fees					
2	Lina/Main Extension Fees	735,997	747			
3	Meter Installation Fees	359,225	742,301	748,627	754,974	761,34
	Contributed Lines	569,558	362,302	365,390	368,488	371,59
3	Other	3,119,175	574,436	579,332	584,244	569.17
	Total	449,015	3,145,891	3,172,700	3,199,602	3,220,59
	100	5.232.971	452,861	456,721	460,593	CONTRACTOR OF STREET, MANAGEMENT AND ADDRESS OF THE PARTY
-		KANE J. 1	5.277.792	5.322.769	5,367,901	464.47
	Wastewater					5,413,18
-						-
	Plant Capacity Fees	2,164,696				
	Line/Main Extension Fees	427,570	2,177,753	2,190,858	2,204,017	2,217,237
0	Contributed Lines	4,978,087	430,149	432,738	435,337	437,947
1	Other	3.070.334	5,008,112	5,038,251	5,068,511	Proposition of the Control of the Co
	Total	10.640,686	3,088,652	3.107.441	3.126,104	5,098,901
		18.95.900	10,704,866	10,769,268	10,633,969	3,144,848
					-	10,898,926
	RECAP Schedules: A-1, A-2, A-13					
-						

		Explanation: Provide the average CIAC balance by account classification. If a projected year is employed, provide breakdown for beautiful to the second of						
1		+		If a projected y	ear is employed nece	f classification		
1		+		If a projected year is employed, provide breakdown for bese intermediate year also.			se year and	
				Note: To		-		+
	-	1		The Utility	does not maintain Ac	ocumulated Amortizat		+
_(7)		1	1	oy crassificat	ion, therefore the dat CIAC classification	a below by	ion of CIAC	+
\$01/97	_(0)	199		- A CHIS	E. BOLD MAN IN CONTROL	ation Hambeen		-
	9/30/97	7/21/97	(10)	calculated on CIAC classification ratios. However, the lotal amounts are per books.				1-
			8/21/97	9/39/97	_112)	_(13)		-
					19/31/97	11/30/97	(14)	(15)
767,735					-	THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TW	12/31/97	(15)
374,718	774,148	780,583			-			13-Month Av
594,119	377,848	380,987	787,040	793,519				
3,253,682	599,082	604,062	384,138	387,301	800,020	806,542		
468,378	3,280,861	3,308,133	609,058	614,072	390,473	393,657	613,086	774,30
5,458.631	472.291 5.504.229	478.217	3,335,497	3,362,954	619,102	624,150	396,651	377,92
	MOCCO AND	5,549,982	180,156	564.108	3,390,504	3,418,148	629,214	599,20
			5,595,890	5.641.954	488,074	492,053	3,445,681	3,281,50
	-				5.680.174	5,734,548	490,046	472.38
2,230,504	2,243,832		-				5.781.078	5.505,316
440,568	443,201	2,257,218	2,270,660					
5,129,422	5,160,074	445,845	448,500	2,284,159	2,297,676			
3.163.673	3.182.578	5,190,856	5,221,768	451,166	453,838	2,311,210	2,324,761	
TENONINE	11,029,684	3.201.563	3.220,629	5,252,812	5,283,895	456,509	459,188	2,244,198
		ALONS AND THE STREET	11.161.558	3.239.776	3.258.947	5,315,019	5,346,183	443,273
				TIMETALS	11,294,354	3.278.143 11.360.882	3.297.364	5,160,915
						ALMONIA .	11,427,495	3.183.096 11.031.483
						-		77.11.74.77
								2.5 (2.10)
								1,016