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September 11, 1998

VIA FEDERAL EXPRESS

Ms. Blanca Bayo, Director
Department of Records & Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Application for Rate Increase in Duval, St. Johns and Nassau
Counties by United Water Florida Inc., Docket No. 980214-WS
("Application")

Dear Ms. Bayo:

In connection with the above-referenced Application, enclosed are an original and
five (5) copies of United Water Florida Inc.'s Response to Florida Public Service
Commission Data Request Dated August 31, 1998 ("Response").

I would appreciate your distributing the enclosed copies of the Response in
accordance with your established procedures.

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

Sincerely yours,

[Handwritten signature of Scott G. Schildberg]

Scott G. Schildberg

- ACK
AFA
APP
CAF
CMU
CTR
EAG
LEG
LIN
OP
RC
SE
WAS
OTH

SGS/dws
Enclosures

- cc: Mr. Robert J. Iacullo
Mr. Walton F. Hill
Mr. Jack Schreyer (2 sets)
Mr. Gary R. Moseley (2 sets)
Mr. Munipalli Sambamurthi
Mr. Harold McLean (2 sets)
Ms. Bobbie L. Reyes

DOCUMENT NUMBER-DATE
10081 SEP 15 88
FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of United Water )	DOCKET NO. 980214-WS
Florida Inc. for Increased Water )	
and Wastewater Rates in Duval, )	Date Submitted for
Nassau and St. Johns Counties )	Filing: September 11, 1998
_____ )	

UNITED WATER FLORIDA INC.'S RESPONSE  
TO FLORIDA PUBLIC SERVICE COMMISSION  
DATA REQUEST DATED AUGUST 31, 1998

United Water Florida Inc.'s response to the August 31, 1998,  
data request is set forth on the following pages.

**United Water Florida**  
**Docket No. 980214-Ws**  
**Commission Staff Data Request – 5th Set**

**REQUEST 1:**

Please provide, on 3 ½" disks in a format compatible with Lotus 5.0 for Windows, copies of all electronic files containing all forecasts (and all tables and workpapers supporting those forecasts) created in the process of filing or revising the current rate increase request. For each electronic file provided in this response, please provide its file name and a description of the purpose and/or contents of the file. In addition, for each forecast provided, please identify and provide all inputs and outputs associated with each respective forecast.

**RESPONSE 1:**

An electronic version of the analytic spreadsheet was provided to Staff under separate cover on August 14, 1998. If another copy or additional information is needed, please contact us.

United Water Florida  
Docket No. 980214-Ws  
Commission Staff Data Request – 5th Set

**REQUEST 2:**

Please provide, on 3 ½” disks in a format compatible with Lotus 5.0 for Windows, copies of the electronic files containing MFR Schedules E-2, E-3 and E-13 created in the process of filing or revising the current rate increase request. For each electronic file provided in this response, please provide its file name and a description of the purpose and/or contents of the file.

**RESPONSE 2:**

An electronic version of the spreadsheet containing MFR Schedules B4 and E-1 to E-13 was provided to Staff under separate cover on August 14, 1998. If another copy or additional information is needed, please contact us.

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**REQUEST 3:**

On page 2 of EXH 18 in Docket No. 960451-WS, with regard to the residential sector consumption analysis and forecast, UWF's witness Gradilone stated:

Exploratory data analysis revealed that weather conditions, as expected, had an impact on water consumption, particularly during the summer season. Therefore, a methodology that would enable analysis of the impact of weather conditions on water was deemed appropriate for the forecast. In addition, two systems (Ponte Vedra and San Pablo) had been acquired and incorporated into the United Water Florida system during the 1991-1995 period. The addition of these systems in effect represent a discontinuity in the historical data record, and therefore suggested that a way would have to be found to explicitly account for the addition of these systems in the analysis. Multiple linear regression is a methodology that can handle such a data history, and therefore was selected as the primary data analysis tool for this projection. (emphasis added)

However, in the instant case, as shown on pages 3 and 9 of Schedule G-41, while the circumstances are the same as in Docket No. 960451-WS with respect to weather having been identified as having an effect on residential sector consumption and the incorporation of the Ponte Vedra and San Pablo systems into UWF's system, it appears that UWF used regression with one independent variable (time), rather than multiple independent variables, to forecast residential consumption.

- a) Why were the inclusions of a weather variable (average monthly temperature) and a system additions dummy variable appropriate in the last case but not appropriate in the instant case?
- b) What is the basis for using time as the only independent variable to forecast residential water consumption?
- c) Did the utility prepare forecasts including or based on any variables (or combinations of variables) other than time?
- d) Did the utility prepare forecasts including dummy variables to account for the additions of the Ponte Vedra, San Pablo and Sunray systems into UWF's system?

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**REQUEST 3: (Continued)**

- e) If the response to (c) and/or (d) is affirmative, please provide the inputs and outputs of any and all such forecasts, and present the results of each forecast in a manner consistent with the corresponding forecast presented in Table 1 on page 9 of Schedule G-41. For each forecast that was prepared, please identify the variable or variables that were used in each respective forecast.
- f) Were weather and/or the discontinuity in the historical data record created by the additions of the Ponte Vedra, San Pablo and Sunray systems explicitly or implicitly accounted for in this case?
- g) If the response to (f) is affirmative, please explain how UWF accounted for weather and/or the discontinuity in the historical data record in its residential consumption forecast.

**RESPONSE 3:**

Based on the understanding about overall system and sector demands in the UWFL system gained in the prior case, and an examination of actual results for the intervening period between the last case and this case, it was determined that simpler trending analysis would provide comparably reliable results. This is certainly not to suggest that weather does not play a role in water demand. It clearly does. But that the impact is relatively small as compared to the underlying growth in the use per customer and the number of customers served, which are the primary drivers in the increasing consumption trend in the UWFL system. Since the projection methodology implicitly included the number of customers served (i.e., as part of the use per bill trending), coupled with the fact that the customer base added with the acquisition of Ponte Vedra, San Pablo and Sunray was similar in character to the existing customer base, it was decided that there was no need to explicitly take into account the addition of these systems by adding dummy variables to the analysis. The decision to use the trend in the use per bill as the primary predictive variable for water consumption trending was made based on my experience and use of this type of analysis in other systems. Accordingly, I first ran the analysis using this methodology, and when I found that it produced credible results I did not continue and try alternate methodologies or variables.

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**REQUEST 4:**

On page 3 of Schedule G-41, the utility states “The number of customers served to derive normalized water consumption for 1991 through 1997 (see Table 1 and Figure 2) then multiplied the trended used per customer.”

- a) It appears as though there are words that are missing and/or that incorrectly appear in the above-referenced sentence. If the sentence is incorrect, please restate the corrected sentence.
- b) If the above-referenced sentence is correct, please explain the meaning of the sentence.

**RESPONSE 4:**

The number of customers served was then multiplied by the trended use per customer to derive normalized water consumption for 1991 through 1997 (see Table 1 and Figure 3).

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**REQUEST 5:**

On page 9 of Schedule G-41, the 1995 actual consumption (000 gallons) for 1995 is shown as 2,113,598. However, as shown on Table 4 of Exh. 18 in Docket No. 96-451-WS, actual annual consumption for 1995 was 2,118,639.

- a) Is the value for 1995 consumption as shown on page 9 of Schedule G-41 correct?
- b) If the response to (a) is negative, what is the correct value for 1995 actual consumption?
- c) Please explain the reason for the discrepancy in the 1995 actual consumption as shown in the instant case versus what was presented in Docket No. 960451-WS.

**RESPONSE 5:**

In the 1995 rate proceeding analysis there were discrepancies between the amount of consumption shown on the bill analysis and consumption as recorded in the Company's Customer Information system. The customer information system provided the monthly data used in the analysis of usage trends. The bill analysis was used to price out consumption and fixed service charges for ratemaking purposes. In the 1995 case it was decided to use the bill determinants from the bill analysis as the basis for the projections, and so the "actual" use as shown in Table 4 of Exhibit 18 in Docket No. 960451-WS was adjusted to be in line with the levels shown in the bill analysis. No such adjustments were made in this case, so the figures shown on page 9 of MFR Schedule G-41 are the actual data for the years indicated.



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**REQUEST 6:**

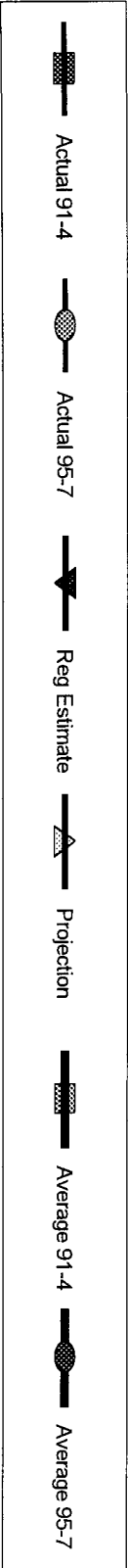
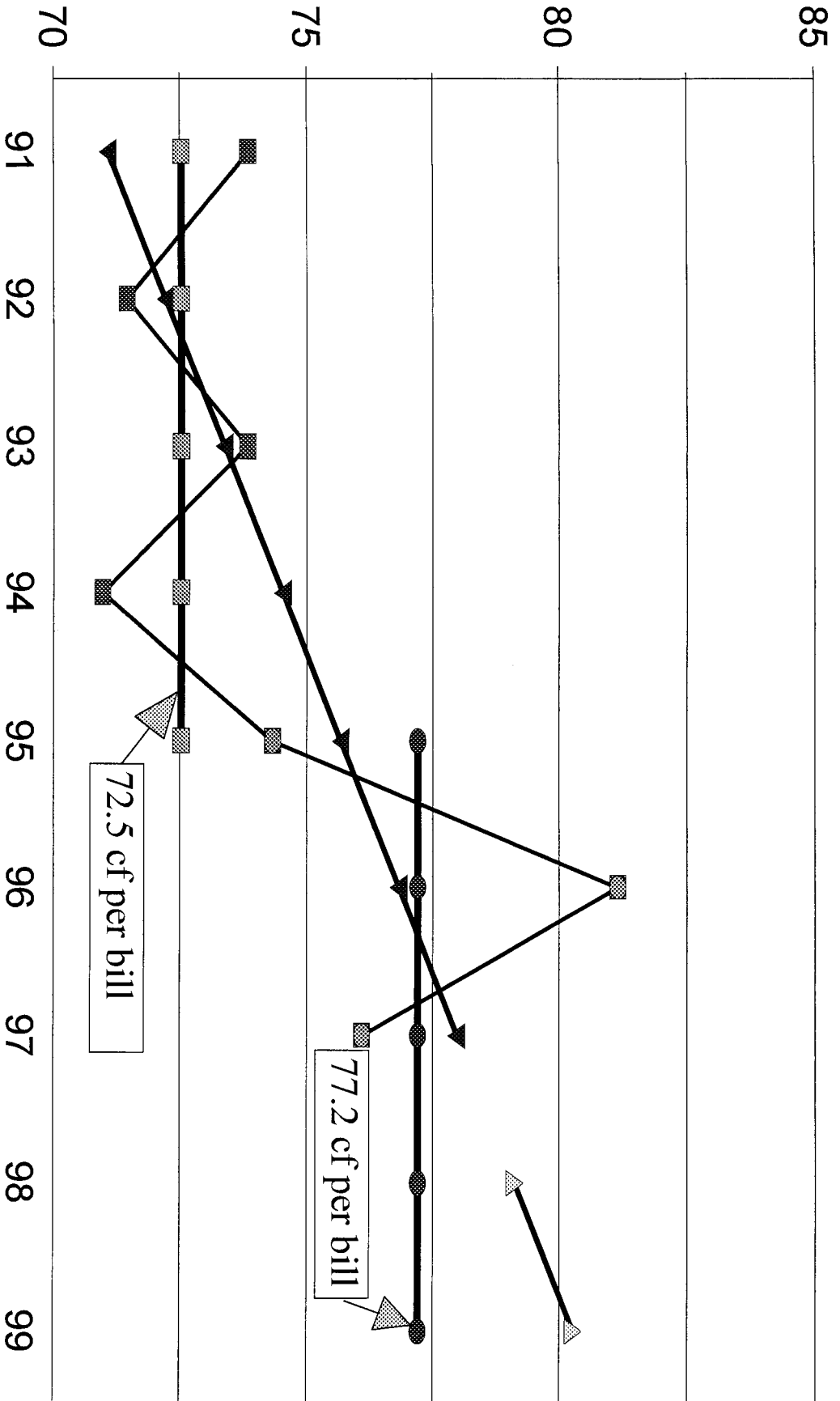
As shown on page 9 of Schedule G-41, the  $r^2$  value for the residential water consumption projection is 2.09%.

- a) Doesn't an  $r^2$  value of 2.09% indicate that the regression line is a very poor fit, and that there is very little to virtually no correlation between the independent variable and the dependent variable?
- b) If the response to (a) is affirmative, what is the utility's rationale for relying on its selected regression model to forecast residential water consumption?
- c) If the response to (a) is negative, does the utility believe the  $r^2$  value of 2.09% indicates its residential consumption regression model is reliable in this instance?
- d) If the response to (c) is affirmative, please explain why the  $r^2$  value of 2.09% indicates the residential consumption regression model is reliable.

**RESPONSE 6:**

A low  $r^2$  value such as this one does mean that the regression line is a poor fit overall for the data. In deciding to use the results of the regression analysis more emphasis was placed on how the regression line plot looked relative to the actual residential use per bill data as shown on Page 13 of MFR Schedule G-41. The line exhibited a slightly increasing trend that bisected the actual data in a reasonable fashion, so it was decided to use the resulting trend in the projection. However, after examining the data on an annual basis as shown in the attached graph, it appears that the regression line could be overstating the trend in use per bill. Based on this graph it would appear that there was an upward shift in what appears to be a virtually flat trend with the addition of San Pablo in 1994.

# Residential Use per Bill



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**REQUEST 7:**

On page 10 of Schedule G-41, the 1996 annual change in number of customers (1,254) appears anomalous compared to the 1995 and 1997 figures of 434 and 584, respectively. In addition, the actual 1996 figure is significantly greater than the 1996 and 1997 projected annual average increase in customers of 468 as projected by UWF on Table 2 of EXH 18 in Docket No. 960451-WS.

- a) Please explain, if possible, the reason for the actual growth in the number of customers in 1996 versus what was projected in the utility's last case.

**RESPONSE 7:**

The anomalous figures in both Tables 2 of Exhibit 18 in Docket No. 960451-WS and Page 10 of MFR Schedule G-41 in this proceeding represent years when new service areas were added to the UWFL system. As noted in both these tables the underlying growth rate in the system exclusive of the additions to the system was calculated for projection purposes as shown in the attached Table. As seen in this Table the average underlying growth rate for the system for 1991 through 1995 period that was used in the prior case was 468 customer per year. The projection made at that time assumed this level of growth would continue, and that no new service areas would be added to the system. In actuality, the growth rate in 1996 was higher than anticipated, accounting for the discrepancy between the projection for 1996 made during the last case and the actual customer count for the year.

## UNITED WATER FLORIDA Residential Customers Served

	Actual Cust Count	Actual Change per yr	Actual change per mo	Adj * change per mo	Adj * change per yr
<b>1991</b>	18,471		51	23	279
<b>1992</b>	19,229	757	215	48	575
<b>1993</b>	21,091	1,863	46	46	553
<b>1994</b>	23,243	2,151	175	41	494
<b>1995</b>	23,677	434	37	37	441
<b>1996</b>	24,931	1,254	75	81	975
<b>1997</b>	25,515	584	46	46	547
			Avg 91-95	39.04	468
			Avg 91-97	46.00	552

NOTE: \* Exclusive of added systems

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**REQUEST 8:**

On page 8 of EXH 18 in Docket No. 960451-WS, with regard to the commercial sector consumption analysis and forecast, UWF's witness Gradilone stated:

To project commercial consumption for calendar years 1996 and 1997, a linear regression of total annual consumption versus commercial bills rendered, average monthly temperature and the addition of service areas to the system proved to be the best model.

However, in the instant case, as shown on page 4 of Schedule G-41, UWF states that a linear regression of consumption per bills rendered was employed to forecast commercial consumption.

- a) Why were the inclusions of a weather variable and a system additions dummy variable appropriate in the last case but not appropriate in the instant case?
- b) What is the basis for using consumption per bill as the only independent variable to forecast commercial water consumption?
- c) Did the utility prepare forecasts including or based on any variable (or combinations of variables) other than consumption per bill?
- d) Did the utility prepare forecasts including dummy variable to account for the additions of the Ponte Vedra, San Pablo and Sunray systems into UWF's system?
- e) If the response to (c) and/or (d) is affirmative, please provide the inputs and outputs of any and all such forecasts, and present the results of each forecast in a manner consistent with the corresponding forecast presented in Table 3 on page 14 of Schedule G-41. For each forecast that was prepared, please identify the variable of variables that were used in each respective forecast.
- f) Were weather and/or the discontinuity in the historical data record created by the additions of the Ponte Vedra, San Pablo and Sunray systems explicitly or implicitly accounted for in this case?
- g) If the response to (f) is affirmative, please explain how UWF accounted for weather and/or the discontinuity in the historical data record in its commercial consumption forecast.

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**RESPONSE 8: (continued)**

The analysis of the commercial sector proceeded under the same premise and assumptions as that for the residential sector, hence the answer to these questions are essentially the same as the answer provided for FPSC Set 5, Question 3. It was decided based on previous experience to use the use per bill as the primary predictive variable in the projection, and because the resulting projection was reasonable the analysis was adapted.

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**REQUEST 9:**

On page 14 of Schedule G-41, the actual consumption (000 gallons) for 1993-1995 is 1,851,766 for 1993, 1,987,569 for 1994 and 2,059,072 for 1995. However, as shown on Table 4 of EXH 18 in Docket No. 960451-WS, actual annual consumption for those years was listed as 1,821,766 for 1993, 1,992,569 for 1994 and 2,118,639 for 1995.

- a) Is the value for 1993 consumption as shown on page 14 of Schedule G-41 correct?
- b) If the response to (a) is negative, what is the correct value for 1993 actual consumption?
- c) Please explain the reason for the discrepancy in the 1993 actual consumption as shown in the instant case versus what was presented in Docket No. 960451-WS.
- d) Is the value for 1994 consumption as shown on page 14 of Schedule G-41 correct?
- e) If the response to (d) is negative, what is the correct value for 1994 actual consumption?
- f) Please explain the reason for the discrepancy in the 1994 actual consumption as shown in the instant case versus what was presented in Docket No. 960451-WS.
- g) Is the value for 1995 consumption as shown on page 14 of Schedule G-41 correct?
- h) If the response to (g) is negative, what is the correct value for 1995 actual consumption?
- i) Please explain the reason for the discrepancy in the 1995 actual consumption as shown in the instant case versus what was presented in Docket No. 960451-WS.

**RESPONSE 9:**

Examination of the data for 1993 and 1994 showed that there was an obvious lag in billing commercial accounts at the end of the year. December of both years was much lower than expected, while January was much higher. So it was decided to correct for this lag by adding consumption of December of both years and deleting the same amount of consumption in the following years 1994 and 1995, as shown in the table attached. In 1995 commercial consumption in the 1995 case was adjusted in the same way as consumption in the residential sector was adjusted to bring the bill analysis in line with the amount recorded in the billing systems. And, as noted in the response to FPSC, Set 5, Question 5, this type of adjustment was not made in the current case.

## UNITED WATER FLORIDA Commercial Consumption 1993-1995

	BILLED CONSUMPTION
<b>1993</b>	
Annual consumption as per Table 4, Exhibit 18	1,821,766
Adjustment to correct for bill timing lag at end of year	30,000 \
Annual consumption as per G-41, page 14	1,851,766 }
<b>1994</b>	Paired Adjustment
Annual consumption as per Table 4, Exhibit 18	1,992,569
Adjustment to correct for bill timing lag at beginning of year	(30,000) /
Adjustment to correct for bill timing lag at end of year	25,000 \
Annual consumption as per G-41, page 14	1,987,569 }
<b>1995</b>	Paired Adjustment
Annual consumption as per billing records	2,084,072
Adjustment to correct for bill timing lag at beginning of year	(25,000) /
Annual consumption as per G-41, page 14	2,059,072
Adjustment to bring bill analysis in line with billing records	59,567
Annual consumption as per Table 4, Exhibit 18	2,118,639



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**REQUEST 10:**

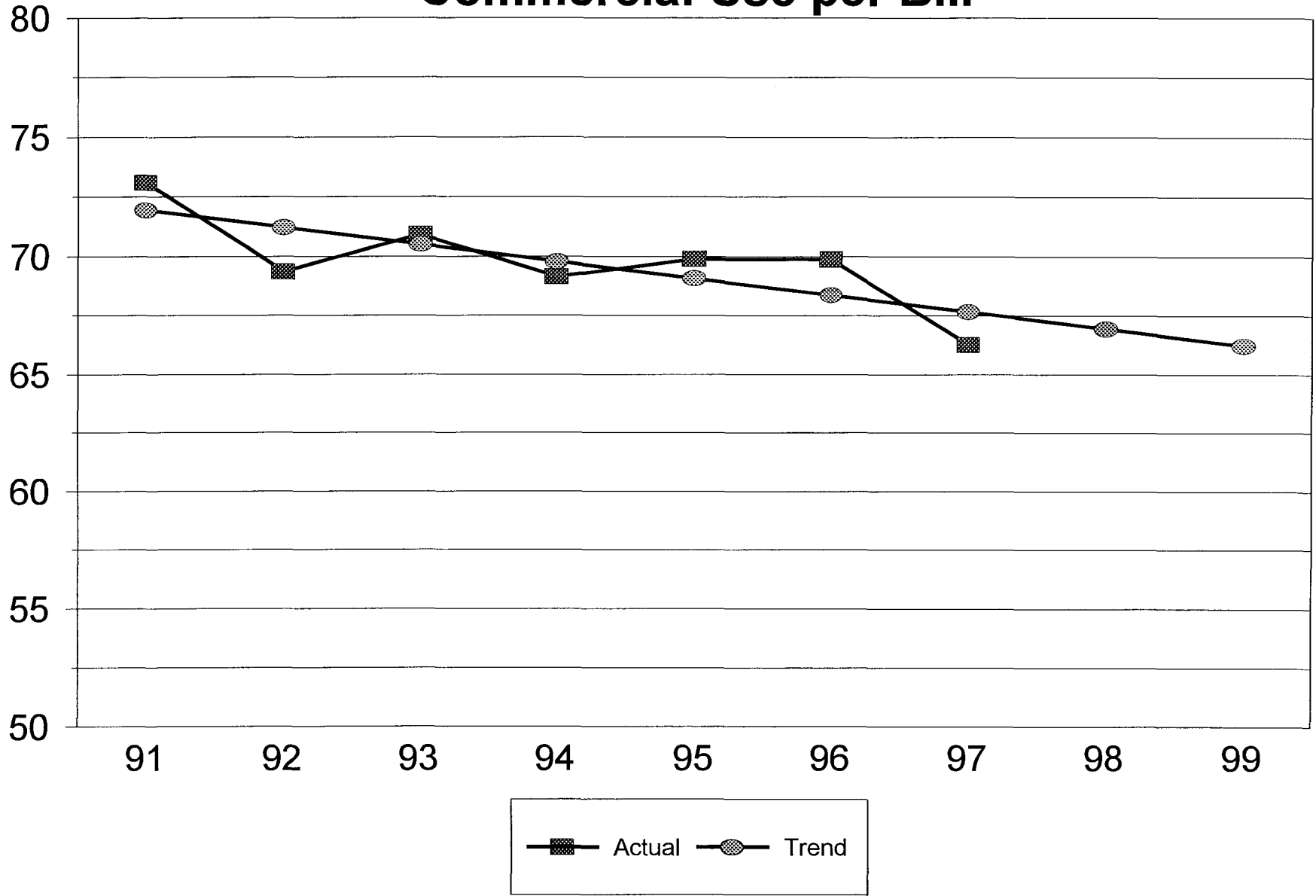
As shown on page 14 of Schedule G-41, the  $r^2$  value for the commercial water consumption projection is 3.20%.

- a) Doesn't an  $r^2$  value of 3.20% indicate that the regression line is a very poor fit, and that there is very little to virtually no correlation between the independent variable and the dependent variable?
- b) If the response to (a) is affirmative, what is the utility's rationale for relying on its selected regression model to forecast commercial water consumption?
- c) If the response to (a) is negative, does the utility believe the  $r^2$  value of 3.20% indicates its commercial consumption regression model is reliable in this instance?
- d) If the response to (c) is affirmative, please explain why the  $r^2$  value of 3.20% indicates the commercial consumption regression model is reliable.

**RESPONSE 10:**

The same rationale was used in assessing and deciding to use the regression of commercial use per bill as the basis for the demand projection for the commercial sector as was used in the residential sector analysis. This same data is shown on an annual basis in the attached graph, and it is clear that the trend calculated on a monthly basis exhibits a downward slope. Given this, it is concluded that the trend for the commercial use per bill as calculated and used in the projection is reasonable.

# Commercial Use per Bill



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**REQUEST X:**

As shown on Table 3 on page 14 of Schedule G-41, average temperature is listed as the independent variable in the commercial consumption forecast. However, as discussed on page 4 of Schedule G-41, consumption per bill was used as the independent variable in the commercial consumption forecast. In order to clarify this apparent inconsistency, please state which variable was used in the utility's commercial consumption forecast.

**RESPONSE X:**

The variable used for the commercial sector was Time in months (i.e., the same as used for the residential sector). A revised Table 3, correcting the erroneous label for the coefficient is attached.

TABLE 3

## UNITED WATER FLORIDA Commercial Water Consumption Analysis & Projection

	Actual Annual Consumption	Normalized Consumption	Difference Actual vs Normalized	
			Amount	Percent
<b>1991</b>	1,783,155	1,755,414	27,740	1.56%
<b>1992</b>	1,727,600	1,774,240	(46,640)	-2.70%
<b>1993</b>	1,851,766	1,841,253	10,513	0.57%
<b>1994</b>	1,987,569	2,005,345	(17,776)	-0.89%
<b>1995</b>	2,059,072	2,033,428	25,644	1.25%
<b>1996</b>	2,088,893	2,043,867	45,026	2.16%
<b>1997</b>	2,001,108	2,042,894	(41,786)	-2.09%
<b>Average Difference</b>			389	-0.02%
<b>1998</b>	2,170,442			
<b>1999</b>	2,195,660			

<b>Regression Output: Commercial Use per Customer</b>	
Constant	72
Std Err of Y Est	8
R Squared	3.20%
No. of Observations	84
Degrees of Freedom	82
	<b>Time</b>
	<b>(Months)</b>
X Coefficient(s)	(0.06)
Std Err of Coef.	0.04

**United Water Florida**  
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**REQUEST 11:**

On page 15 of Schedule G-41, the annual average customer count for 1994-1995 is 2,392 for 1994 and 2,454 for 1995. However, as shown on Table 5 of EXH 18 in Docket No. 960451-WS, the corresponding values for those years are 2,399 and 2,444, respectively.

- a) Is the value for 1994 customers as shown on page 15 of Schedule G-41 correct?
- b) If the response to (a) is negative, what is the correct value for 1994 customer?
- c) Please explain the reason for the discrepancy in the 1994 customers as shown in the instant case versus what was presented in Docket No. 960451-WS.
- d) Is the value for 1995 customers as shown on page 15 of Schedule G-41 correct?
- e) If the response to (d) is negative, what is the correct value for 1995 customers?
- f) Please explain the reason for the discrepancy in the 1995 customers as shown in the instant case versus what was presented in Docket No. 960451-WS.

**RESPONSE 11:**

The correct count for commercial customers served are those on Table 4 on page 15 of MFR Schedule G-41. The customer counts were obtained from tallies of bills rendered, customers served, billed consumption and revenues that are recorded on a monthly basis by the Company's accounting department. A copy of these "Monthly Summary of Customer Accounts Receivable" reports for January 1994 through December 1995 follow. The commercial customer counts by month for 1994 and 1995 as recorded in these reports are shown in Page 1 of the Attachment to this response. These data are collected in the field and are subject to some errors and omissions on occasion. As shown in the attachment for the months of May and June in 1994, the customers count was obviously in error. Not only was there an unexplained drop in the number of customers served from the prior months (as shown in the CUSTOMERS, TOTAL SYSTEM column of the summary sheets), but the number of customers was less than the number of bills rendered (as shown in the CUSTOMERS, CURRENT MONTH column of the summary sheets). This clearly makes no sense, so an adjustment of 200 customers was made in each month (under the assumption that the second 2 in the number 2,215 should have been a 4). In October of 1994 the total customer count was omitted from the summary sheet. In its stead, it was

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**RESPONSE 11: (continued)**

decided to use the average of the prior and following months. With these adjustments the average commercial customer counts for 1994 and 1995 are 2,392 and 2,454 as shown in MFR Schedule G-41. In reviewing the spreadsheet that contained the analysis for the previous case, the figures for commercial customers for this period were entered as constants. The figures are clearly different than the raw data as shown in the attached data sheets. Just as clearly the figures in the current case tie back to the raw data and are the correct data for the analysis.

## UNITED WATER FLORIDA Commercial Customers 1994-5

	RAW DATA FROM BILLING SYSTEM	ADJUSTMENTS TO RAW DATA *	COMMERCIAL CUSTOMERS FOR ANALYSIS
1.94	2,373	0	2,373
2.94	2,373	0	2,373
3.94	2,372	0	2,372
4.94	2,395	0	2,395
5.94	2,215	200	2,415
6.94	2,215	200	2,415
7.94	2,407	0	2,407
8.94	2,365	0	2,365
9.94	2,394	0	2,394
10.94	0	2397	2,397
11.94	2,400	0	2,400
12.94	2,400	0	2,400
1.95	2,391	0	2,391
2.95	2,383	0	2,383
3.95	2,398	0	2,398
4.95	2,414	0	2,414
5.95	2,442	0	2,442
6.95	2,452	0	2,452
7.95	2,493	0	2,493
8.95	2,495	0	2,495
9.95	2,496	0	2,496
10.95	2,498	0	2,498
11.95	2,498	0	2,498
12.95	2,482	0	2,482
<b>AVERAGE CUSTOMERS SERVED</b>			
1994	2,159		2,392
1995	2,454		2,454

NOTES: \* 5-6/94 Correction of data entry error  
 10/94 No data; average of prior & post month used

JACKSONVILLE SUBURBAN UTILITIES CORP. CO 052  
 MONTHLY SUMMARY OF CUSTOMER ACCOUNTS RECEIVABLE  
 MONTH JANUARY 1994

ACCT NO	DESCRIPTION	CUSTOMERS		(KG)	ADJ	BALANCE BEGINNING OF MONTH	CASH RECEIPTS	CURRENT MONTH'S CHARGES	NET ADJUSTMENTS	BALANCE END OF MONTH
		CURRENT MONTH	TOTAL SYSTEM	CURRENT MONTH						
480.01	WATER REVENUES & OTHER CHARGES UNMETERED SALES - RESIDENTIAL					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
481.01	METERED SALES - RESIDENTIAL	8,784	23,374	183,229	528	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		278,757.74	(594.40)	278,223.28 ✓
480.02	UNMETERED SALES - COMMERCIAL					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
481.02	METERED SALES - COMMERCIAL	2,970	2,373	200,037	(11,440)	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		272,040.02	(8,282.40)	263,757.22 ✓
481.03	METERED SALES - INDUSTRIAL					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
481.04	METERED SALES - PUBLIC AUTHORITIES	37	37	7,227	0	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		10,330.59	0.00	10,330.59 ✓
481.05	SALES - SURCHARGES					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
482.01	PRIVATE FIRE PROTECTION SERVICE	221	140			XXXXXXXXXXXXXXXXXXXXXXXXXXXX		18,913.25	0.00	18,913.25 ✓
483.01	PUBLIC FIRE PROTECTION SERVICE					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				0.00
488.01	SALES TO OTHER WATER UTILITIES					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				0.00
	TOTAL SALES OF WATER	12,001	25,933	370,403	(10,923)	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		580,051.20	(8,828.80)	571,224.34
471.01	MISCELLANEOUS SERVICE REVENUES					XXXXXXXXXXXXXXXXXXXXXXXXXXXX		2,880.00	1,925.00	4,805.00 ✓
472.01	RENT FROM WATER PROPERTY					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				0.00
474.01	OTHER WATER REVENUES					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				0.00
	TOTAL OPERATING REVENUES			370,403	(10,923)	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		582,931.20	(8,901.80)	578,028.34
						XXXXXXXXXXXXXXXXXXXXXXXXXXXX				0.00
1.	BOOKS INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	142.00		N.S.F. CHECKS (MEMO ONLY)		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			8,051.58	8,051.58
	BOOK #'S -	142.01		ADVANCE PAYMENT		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			(488.51)	(488.51) ✓
		232.01		MUNICIPAL TAXES		XXXXXXXXXXXXXXXXXXXXXXXXXXXX		50,542.03	(544.84)	55,997.00 ✓
		232.03		A/P CUSTOMER REFUNDS		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			2,105.50	2,105.50 ✓
2.	REVENUES INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	235.00		CUSTOMER DEPOSITS		XXXXXXXXXXXXXXXXXXXXXXXXXXXX		0.00	0.00	0.00
		236.18		GROSS RECEIPT TAXES		XXXXXXXXXXXXXXXXXXXXXXXXXXXX		0.00	0.00	0.00
		421.00		MISC INCOME, N.S.F. FEES		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			485.00	485.00 ✓
		431.00		OTHER INTEREST EXPENSE		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			0.00	0.00
3.	BOOKS NOT INCLUDED IN ABOVE REPORT, INCLUDED IN SCL.	004.00		UNCOLLECTABLE ACCOUNTS		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			(25,081.91)	(25,081.91) ✓
	BOOK #'S - 230, 231, 232, 234 & 235	78,205.75		MISC CUSTOMER ACCTG EXPENS		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			25.50	25.50 ✓
		482.00		SEWER REVENUE (SEE ATTACHE)		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			0.00	0.00
								1,211,104.51	(44,048.31)	1,160,530.20
4.	REVENUES NOT INCLUDED IN ABOVE REPORT; INCLUDED IN SCL.	142.00		TOTAL CUSTOMER ACCOUNTS RE				1,850,050.04	(88,008.88)	1,761,050.70
	SERVICE CONTROL LEDGER RECONCILIATION					1,240,505.80	(1,803,541.58)	1,850,050.04	(88,008.88)	1,418,024.00

ITEM #1 0.00  
 ITEM #2 0.00  
 ITEM #3 78,205.75  
 ITEM #4 0.00  
 SCL BALANCE 1,490,829.81

C G K O  
 S W AA AE  
 NT MM AQ AU



JACKSONVILLE SUBURBAN UTILITIES CORP. CO 052  
 MONTHLY SUMMARY OF CUSTOMER ACCOUNTS RECEIVABLE  
 MONTH FEBRUARY 1994

ACCT NO	DESCRIPTION	CUSTOMERS		(KG)	ADJ	BALANCE BEGINNING OF MONTH	CASH RECEIPTS	CURRENT MONTHS CHARGES	NET ADJUSTMENTS	BALANCE END OF MONTH
		CURRENT MONTH	TOTAL SYSTEM	CURRENT MONTH						
	WATER REVENUES & OTHER CHARGES					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
400.01	UNMETERED SALES - RESIDENTIAL					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
401.01	METERED SALES - RESIDENTIAL	6,018	23,374	118,702	(7,541)	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		197,185.14	(8,208.39)	188,976.75
400.02	UNMETERED SALES - COMMERCIAL					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
401.02	METERED SALES - COMMERCIAL	2,105	2,373	143,278	(2,000)	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		100,000.27	(2,128.50)	188,837.00
401.03	METERED SALES - INDUSTRIAL					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
401.04	METERED SALES - PUBLIC AUTHORITIES	35	37	8,654	0	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		8,892.83	0.00	8,892.83
401.05	SALES - SURCHARGES					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
402.01	PRIVATE FIRE PROTECTION SERVICE	143	140			XXXXXXXXXXXXXXXXXXXXXXXXXXXX		12,222.95	74.01	12,296.96
403.01	PUBLIC FIRE PROTECTION SERVICE					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				0.00
400.01	SALES TO OTHER WATER UTILITIES					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				0.00
	TOTAL SALES OF WATER	8,391	25,933	268,724	(9,037)	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		410,087.10	(10,202.97)	399,884.22
471.01	MISCELLANEOUS SERVICE REVENUES					XXXXXXXXXXXXXXXXXXXXXXXXXXXX		2,010.00	1,708.22	3,778.22
472.01	RENT FROM WATER PROPERTY					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				0.00
474.01	OTHER WATER REVENUES					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				0.00
	TOTAL OPERATING REVENUES			200,724	(9,037)	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		412,077.10	(8,494.75)	403,582.44
						XXXXXXXXXXXXXXXXXXXXXXXXXXXX				0.00
1.	BOOKS INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	78,205.75	142.00	N.S.F. CHECKS (MEMO ONLY)		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			4,803.21	4,803.21
	BOOK #'S - 230, 231, 232, 234 & 235		142.01	ADVANCE PAYMENT		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			(857.74)	(857.74)
			232.01	MUNICIPAL TAXES		XXXXXXXXXXXXXXXXXXXXXXXXXXXX		30,057.84	(1,041.20)	38,018.58
			232.03	AMP CUSTOMER REFUNDS		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			2,548.35	2,548.35
2.	REVENUES INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	235.00		CUSTOMER DEPOSITS		XXXXXXXXXXXXXXXXXXXXXXXXXXXX		0.00	0.00	0.00
		230.18		GROSS RECEIPT TAXES		XXXXXXXXXXXXXXXXXXXXXXXXXXXX		0.00	0.00	0.00
		421.00		MISC INCOME, N.S.F. FEES		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			300.00	300.00
		431.00		OTHER INTEREST EXPENSE		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			0.00	0.00
3.	BOOKS NOT INCLUDED IN ABOVE REPORT, INCLUDED IN SCL.	79,549.17	904.00	UNCOLLECTIBLE ACCOUNTS		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			(8,540.03)	(8,540.03)
	BOOK #'S - 410, 421, 422, 825, 885, & 887		905.00	MISC CUSTOMER ACCTG EXPENS		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			25.45	25.45
			402.00	SEWER REVENUE (SEE ATTACHE)		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			0.00	0.00
								919,308.40	(12,601.38)	906,707.11
4.	REVENUES NOT INCLUDED IN ABOVE REPORT; INCLUDED IN SCL.	142.00		TOTAL CUSTOMER ACCOUNTS RE				1,371,043.52	(23,859.07)	1,347,184.45
	SERVICE CONTROL LEDGER RECONCILIATIO					1,400,029.81	(1,507,380.47)	1,371,043.52	(23,859.07)	1,336,833.70
									ITEM #1	(78,205.75)
									ITEM #2	0.00
									ITEM #3	79,549.17
									ITEM #4	0.00
									SCL BALANCE	1,337,977.21

JACKSONVILLE SUBURBAN UTILITIES CORP. CO 052  
 MONTHLY SUMMARY OF CUSTOMER ACCOUNTS RECEIVABLE  
 MONTH MARCH 1984

ACCT NO	DESCRIPTION	1	2	3	4	5	6	7	8	9
		CUSTOMERS	(KG)			BALANCE BEGINNING OF MONTH	CASH RECEIPTS	CURRENT MONTHS CHARGES	NET ADJUSTMENTS	BALANCE END OF MONTH
		CURRENT MONTH	TOTAL SYSTEM	CURRENT MONTH	ADJ					
480.01	WATER REVENUES & OTHER CHARGES					XXXXXXXXXXXX;XXXXXXXXXXXX;				
481.01	UNMETERED SALES - RESIDENTIAL					XXXXXXXXXXXX;XXXXXXXXXXXX;				
481.01	METERED SALES - RESIDENTIAL	9,127	23,421	108,281	1,418	XXXXXXXXXXXX;XXXXXXXXXXXX;		323,112.91	(218.43)	322,898.48
480.02	UNMETERED SALES - COMMERCIAL					XXXXXXXXXXXX;XXXXXXXXXXXX;				
481.02	METERED SALES - COMMERCIAL	2,188	2,372	143,278	(583)	XXXXXXXXXXXX;XXXXXXXXXXXX;		190,304.08	(1,238.94)	188,064.15
481.03	METERED SALES - INDUSTRIAL					XXXXXXXXXXXX;XXXXXXXXXXXX;				
481.04	METERED SALES - PUBLIC AUTHORITIES	35	37	7,052	0	XXXXXXXXXXXX;XXXXXXXXXXXX;		10,070.55	0.00	10,070.55
481.05	SALES - SURCHARGES					XXXXXXXXXXXX;XXXXXXXXXXXX;				
482.01	PRIVATE FIRE PROTECTION SERVICE	143	149			XXXXXXXXXXXX;XXXXXXXXXXXX;		12,188.04	0.00	12,188.04
483.01	PUBLIC FIRE PROTECTION SERVICE					XXXXXXXXXXXX;XXXXXXXXXXXX;				0.00
488.01	SALES TO OTHER WATER UTILITIES					XXXXXXXXXXXX;XXXXXXXXXXXX;				0.00
	TOTAL SALES OF WATER	11,491	25,979	338,809	823	XXXXXXXXXXXX;XXXXXXXXXXXX;		635,883.58	(1,468.37)	634,227.22
471.01	MISCELLANEOUS SERVICE REVENUES					XXXXXXXXXXXX;XXXXXXXXXXXX;		3,330.00	2,471.78	6,801.78
472.01	RENT FROM WATER PROPERTY					XXXXXXXXXXXX;XXXXXXXXXXXX;				0.00
474.01	OTHER WATER REVENUES					XXXXXXXXXXXX;XXXXXXXXXXXX;				0.00
	TOTAL OPERATING REVENUES			338,809	823	XXXXXXXXXXXX;XXXXXXXXXXXX;		638,013.58	1,015.41	640,029.00
						XXXXXXXXXXXX;XXXXXXXXXXXX;				0.00
1.	BOOKS INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	78,549.17				XXXXXXXXXXXX;XXXXXXXXXXXX;				0.00
	BOOK #'S - 410, 421, 422, 825, 865, & 867	142.00	N.S.F. CHECKS (MEMO ONLY)			XXXXXXXXXXXX;XXXXXXXXXXXX;			4,877.05	4,877.05
		142.01	ADVANCE PAYMENT			XXXXXXXXXXXX;XXXXXXXXXXXX;			(1,481.48)	(1,481.48)
		232.01	MUNICIPAL TAXES			XXXXXXXXXXXX;XXXXXXXXXXXX;	41,815.03		(250.08)	41,564.95
		232.03	A/P CUSTOMER REFUNDS			XXXXXXXXXXXX;XXXXXXXXXXXX;			3,537.11	3,537.11
2.	REVENUES INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	235.00	CUSTOMER DEPOSITS			XXXXXXXXXXXX;XXXXXXXXXXXX;		0.00	0.00	0.00
		238.18	GROSS RECEIPT TAXES			XXXXXXXXXXXX;XXXXXXXXXXXX;		0.00	0.00	0.00
		421.00	MISC INCOME, N.S.F. FEES			XXXXXXXXXXXX;XXXXXXXXXXXX;			280.00	280.00
		431.00	OTHER INTEREST EXPENSE			XXXXXXXXXXXX;XXXXXXXXXXXX;			(25.62)	(25.62)
3.	BOOKS NOT INCLUDED IN ABOVE REPORT, INCLUDED IN SCL.	114,824.48	UNCOLLECTABLE ACCOUNTS			XXXXXXXXXXXX;XXXXXXXXXXXX;			(10,221.63)	(10,221.63)
	BOOK #'S - 850, 860, 825, 885 & 887	905.00	MISC CUSTOMER ACCTG EXPENSI			XXXXXXXXXXXX;XXXXXXXXXXXX;			88.88	88.88
		271.80	CIAC			XXXXXXXXXXXX;XXXXXXXXXXXX;		344.50	0.00	344.50
			SEWER REVENUE (SEE ATTACHE)					1,111,528.80	(4,718.12)	1,108,812.48
4.	REVENUES NOT INCLUDED IN ABOVE REPORT; SCL BAL TRF FM CO 051	31,874.41	TOTAL CUSTOMER ACCOUNTS RE					1,882,701.72	(8,878.18)	1,885,825.54
			SERVICE CONTROL LEDGER RECONCILIATIO			1,337,977.21	(1,358,375.84)	1,882,701.72	(8,878.18)	1,887,428.91
									ITEM #1	(78,549.17)
									ITEM #2	0.00
									ITEM #3	114,824.48
									ITEM #4	31,874.41
									SCL BALANCE	1,734,878.61



JACKSONVILLE SUBURBAN UTILITIES CORP. CO.052  
 MONTHLY SUMMARY OF CUSTOMER ACCOUNTS RECEIVABLE  
 MONTH MAY 1994

ACCT NO	DESCRIPTION	CUSTOMERS		(KG)	ADJ	BALANCE BEGINNING OF MONTH	CASH RECEIPTS	CURRENT MONTHS CHARGES	NET ADJUSTMENTS	BALANCE END OF MONTH
		CURRENT MONTH	TOTAL SYSTEM	CURRENT MONTH						
460.01	UNMETERED SALES - RESIDENTIAL					XXXXXXXXXXXX	XXXXXXXXXXXX			
461.01	METERED SALES - RESIDENTIAL	8,053	21,310	127,048	0	XXXXXXXXXXXX	XXXXXXXXXXXX	208,466.60	(909.20)	207,557.40
460.02	UNMETERED SALES - COMMERCIAL					XXXXXXXXXXXX	XXXXXXXXXXXX			
461.02	METERED SALES - COMMERCIAL	2,376	2,215	173,734	(205)	XXXXXXXXXXXX	XXXXXXXXXXXX	222,399.94	(388.17)	222,011.77
461.03	METERED SALES - INDUSTRIAL					XXXXXXXXXXXX	XXXXXXXXXXXX			
461.04	METERED SALES - PUBLIC AUTHORITIES	35	35	8,941	0	XXXXXXXXXXXX	XXXXXXXXXXXX	11,888.85	0.00	11,888.85
461.05	SALES - BURCHARGES					XXXXXXXXXXXX	XXXXXXXXXXXX			
462.01	PRIVATE FIRE PROTECTION SERVICE	0	144			XXXXXXXXXXXX	XXXXXXXXXXXX	12,976.50	0.00	12,976.50
463.01	PUBLIC FIRE PROTECTION SERVICE					XXXXXXXXXXXX	XXXXXXXXXXXX			0.00
466.01	SALES TO OTHER WATER UTILITIES					XXXXXXXXXXXX	XXXXXXXXXXXX			0.00
	TOTAL SALES OF WATER	8,464	23,712	310,523	(265)	XXXXXXXXXXXX	XXXXXXXXXXXX	455,711.09	(1,297.37)	454,414.52
471.01	MISCELLANEOUS SERVICE REVENUES					XXXXXXXXXXXX	XXXXXXXXXXXX	2,320.00	1,500.00	3,820.00
472.01	RENT FROM WATER PROPERTY					XXXXXXXXXXXX	XXXXXXXXXXXX			0.00
474.01	OTHER WATER REVENUES					XXXXXXXXXXXX	XXXXXXXXXXXX			0.00
	TOTAL OPERATING REVENUES			310,523	(205)	XXXXXXXXXXXX	XXXXXXXXXXXX	458,031.89	202.63	458,234.52
1. BOOKS INCLUDED IN ABOVE REPORT, NOT IN SERVICE CONTROL.		140,894.10	142.00			XXXXXXXXXXXX	XXXXXXXXXXXX			0.00
BOOK #8 - 230, 231, 232, 234, 235, 825, 865 & 867			142.01			XXXXXXXXXXXX	XXXXXXXXXXXX		2,821.40	2,821.40
			232.01			XXXXXXXXXXXX	XXXXXXXXXXXX	41,854.61	(248.37)	(248.37)
			232.03			XXXXXXXXXXXX	XXXXXXXXXXXX		(272.39)	(272.39)
2. REVENUES INCLUDED IN ABOVE REPORT, NOT IN SERVICE CONTROL.			232.03			XXXXXXXXXXXX	XXXXXXXXXXXX		41,854.61	41,854.61
			235.00			XXXXXXXXXXXX	XXXXXXXXXXXX	0.00	2,981.04	2,981.04
			236.18			XXXXXXXXXXXX	XXXXXXXXXXXX	0.00	0.00	0.00
			421.00			XXXXXXXXXXXX	XXXXXXXXXXXX	0.00	0.00	0.00
			431.00			XXXXXXXXXXXX	XXXXXXXXXXXX	0.00	250.00	250.00
3. BOOKS NOT INCLUDED IN ABOVE REPORT, INCLUDED IN SCL.		97,648.90	904.00			XXXXXXXXXXXX	XXXXXXXXXXXX		0.00	0.00
BOOK #8 - 421, 422, 424, 425, 825, 865, 867		116,596.50	905.00			XXXXXXXXXXXX	XXXXXXXXXXXX		(11,991.80)	(11,991.80)
			462.00			XXXXXXXXXXXX	XXXXXXXXXXXX	0.00	8.50	8.50
						XXXXXXXXXXXX	XXXXXXXXXXXX	960,501.42	904.48	904.48
						XXXXXXXXXXXX	XXXXXXXXXXXX		(18,739.73)	(18,739.73)
4. REVENUES NOT INCLUDED IN ABOVE REPORT;		0.00	142.00			XXXXXXXXXXXX	XXXXXXXXXXXX	1,460,387.92	(24,384.20)	1,436,003.66
SERVICE CONTROL LEDGER RECONCILIATION						1,425,461.20	(1,475,971.33)	1,460,387.92	(24,384.20)	1,385,493.53

ITEM #1 (140,884.10)  
 ITEM #2 0.00  
 ITEM #3 97,648.90 416,596.50  
 ITEM #4 0.00  
 SCL BALANCE 1,385,493.53

1,385,493.53

JACKSON SUBURBAN UTILITIES CORP. CO 052  
 MONTHLY SUMMARY OF CUSTOMER ACCOUNTS RECEIVABLE  
 MONTH: JUNE 1994

ACCT NO	DESCRIPTION	CUSTOMERS		(KG)	ADJ	BALANCE BEGINNING OF MONTH	CASH RECEIPTS	CURRENT MONTH'S CHARGES	NET ADJUSTMENTS	BALANCE END OF MONTH
		CURRENT MONTH	TOTAL SYSTEM	CURRENT MONTH						
460.01	WATER REVENUES & OTHER CHARGES					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
461.01	UNMETERED SALES - RESIDENTIAL					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
461.01	METERED SALES - RESIDENTIAL	7,887	21,310	240,170	3,127	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		355,594.39	78.98	355,872.75
460.02	UNMETERED SALES - COMMERCIAL					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
461.02	METERED SALES - COMMERCIAL	2,305	2,215	102,187	7,280	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		233,001.98	5,194.89	230,136.87
461.03	METERED SALES - INDUSTRIAL					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
461.04	METERED SALES - PUBLIC AUTHORITIES	35	35	0,000	0	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		12,892.21	0.00	12,892.21
461.05	SALES - SURCHARGES					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
462.01	PRIVATE FIRE PROTECTION SERVICE	158	158			XXXXXXXXXXXXXXXXXXXXXXXXXXXX		13,197.07	0.00	13,197.07
463.01	PUBLIC FIRE PROTECTION SERVICE					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				0.00
466.01	SALES TO OTHER WATER UTILITIES					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				0.00
	TOTAL SALES OF WATER	10,245	23,728	430,174	10,415	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		614,485.65	5,213.25	610,600.00
471.01	MISCELLANEOUS SERVICE REVENUES					XXXXXXXXXXXXXXXXXXXXXXXXXXXX		3,000.00	890.00	3,890.00
472.01	RENT FROM WATER PROPERTY					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				0.00
474.01	OTHER WATER REVENUES					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				0.00
	TOTAL OPERATING REVENUES			430,174	10,415	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		617,485.65	6,103.25	623,589.90
						XXXXXXXXXXXXXXXXXXXXXXXXXXXX				0.00
1. BOOKS INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.		97,640.93				XXXXXXXXXXXXXXXXXXXXXXXXXXXX			12,750.40	12,750.40
BOOK #S - 421,422,424,425,825,865,867		142.00		N.S.F. CHECKS (MEMO ONLY)		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			1,297.17	1,297.17
		232.01		MUNICIPAL TAXES		XXXXXXXXXXXXXXXXXXXXXXXXXXXX		43,048.25	521.10	44,367.35
		232.03		AP/ CUSTOMER REFUNDS		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			1,589.74	1,589.74
2. REVENUES INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.		235.00		CUSTOMER DEPOSITS		XXXXXXXXXXXXXXXXXXXXXXXXXXXX		0.00	0.00	0.00
		238.18		GROSS RECEIPT TAXES		XXXXXXXXXXXXXXXXXXXXXXXXXXXX		0.00	0.00	0.00
		421.00		MISC INCOME, N.S.F. FEES		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			215.00	215.00
		431.00		OTHER INTEREST EXPENSE		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			0.00	0.00
3. BOOKS NOT INCLUDED IN ABOVE REPORT, INCLUDED IN SCL.		0.00		UNCOLLECTABLE ACCOUNTS		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			(16,181.87)	(16,181.87)
BOOK #S -		005.00		MISC CUSTOMER ACCTG EXPENSE		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			17.00	17.00
		271.90		CIAC		XXXXXXXXXXXXXXXXXXXXXXXXXXXX		344.50	0.00	344.50
				SEWER REVENUE (SEE ATTACHED)		XXXXXXXXXXXXXXXXXXXXXXXXXXXX		1,130,010.78	(7,314.70)	1,123,504.08
4. REVENUES NOT INCLUDED IN ABOVE REPORT;		142.00		TOTAL CUSTOMER ACCOUNTS REC				1,702,405.18	(1,003.71)	1,701,401.45
		0.00								
SERVICE CONTROL LEDGER RECONCILIATION						1,342,240.38	(1,527,516.00)	1,702,405.18	(1,003.71)	1,698,214.91
									ITEM #1	(97,640.93)
									ITEM #2	0.00
									ITEM #3	0.00
									ITEM #4	0.00
									SCL BALANCE	1,508,573.98

JACKSONVILLE SUBURBAN UTILITIES CORP. CO 052  
 MONTHLY SUMMARY OF CUSTOMER ACCOUNTS RECEIVABLE  
 MONTH JULY 1994

		1	2	3	4	5	6	7	8	9
ACCT NO	DESCRIPTION	CUSTOMERS CURRENT MONTH	TOTAL SYSTEM	(KG) CURRENT MONTH	ADJ	BALANCE BEGINNING OF MONTH	CASH RECEIPTS	CURRENT MONTHS CHARGES	NET ADJUSTMENTS	BALANCE END OF MONTH
	WATER REVENUES & OTHER CHARGES					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
480.01	UNMETERED SALES - RESIDENTIAL					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
481.01	METERED SALES - RESIDENTIAL	8,335	23,803	192,809	(21,503)	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		302,503.87 ✓	(18,030.87) ✓	284,472.80
480.02	UNMETERED SALES - COMMERCIAL					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
481.02	METERED SALES - COMMERCIAL	2,159	2,407	154,738	(2,038)	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		198,833.17 ✓	(1,144.22) ✓	197,688.95
481.03	METERED SALES - INDUSTRIAL					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
481.04	METERED SALES - PUBLIC AUTHORITIES	35	38	8,821	0	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		11,755.28 ✓	0.00	11,755.28
481.05	SALES - SURCHARGES					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
482.01	PRIVATE FIRE PROTECTION SERVICE	148	162			XXXXXXXXXXXXXXXXXXXXXXXXXXXX		12,487.27 ✓	(1,131.82) ✓	11,335.45
483.01	PUBLIC FIRE PROTECTION SERVICE					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				0
488.01	SALES TO OTHER WATER UTILITIES					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				0.00
	TOTAL SALES OF WATER	10,877	28,208	358,228	(24,510)	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		525,559.39	(20,308.91)	505,252.48
471.01	MISCELLANEOUS SERVICE REVENUES					XXXXXXXXXXXXXXXXXXXXXXXXXXXX		3,310.00 ✓	4,470.00 ✓	7,780.00
472.01	RENT FROM WATER PROPERTY					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				0.00
474.01	OTHER WATER REVENUES					XXXXXXXXXXXXXXXXXXXXXXXXXXXX				0.00
	TOTAL OPERATING REVENUES			358,228	(24,510)	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		528,869.39	(15,838.91)	513,032.48
						XXXXXXXXXXXXXXXXXXXXXXXXXXXX				0.00
1.	BOOKS INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	142.00				XXXXXXXXXXXXXXXXXXXXXXXXXXXX			2,411.18	2,411.18
	BOOK #8 -	142.01				XXXXXXXXXXXXXXXXXXXXXXXXXXXX			(889.90) ✓	(889.90)
		232.01				XXXXXXXXXXXXXXXXXXXXXXXXXXXX		47,887.38 ✓	(198.33) ✓	48,889.03
		232.03				XXXXXXXXXXXXXXXXXXXXXXXXXXXX			8,588.91 ✓	8,588.91
2.	REVENUES INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	235.00				XXXXXXXXXXXXXXXXXXXXXXXXXXXX		0.00	0.00	0.00
		238.18				XXXXXXXXXXXXXXXXXXXXXXXXXXXX		0.00	0.00	0.00
		421.00				XXXXXXXXXXXXXXXXXXXXXXXXXXXX			40.00	40.00
		431.00				XXXXXXXXXXXXXXXXXXXXXXXXXXXX			0.00	0.00
3.	BOOKS NOT INCLUDED IN ABOVE REPORT, INCLUDED IN BCL.	0.00				XXXXXXXXXXXXXXXXXXXXXXXXXXXX			(22,817.04) ✓	(22,817.04)
	BOOK #8 -	905.00				XXXXXXXXXXXXXXXXXXXXXXXXXXXX			0.00	0.00
		271.00				XXXXXXXXXXXXXXXXXXXXXXXXXXXX		0.00	0.00	0.00
						XXXXXXXXXXXXXXXXXXXXXXXXXXXX		1,071,186.56	(1,383.59)	1,069,802.97
						XXXXXXXXXXXXXXXXXXXXXXXXXXXX				0.00
4.	REVENUES NOT INCLUDED IN ABOVE REPORT;	142.00				XXXXXXXXXXXXXXXXXXXXXXXXXXXX		1,847,143.31	(31,877.88)	1,815,265.43
		0.00				XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
	SERVICE CONTROL LEDGER RECONCILIATION					1,508,519.85	(1,772,361.17)	1,847,143.31	(31,877.88)	1,351,424.31
									ITEM #1	0.00
									ITEM #2	0.00
									ITEM #3	0.00
									ITEM #4	0.00
									SCL BALANCE	1,351,424.31

JACKSONVILLE SUBURBAN UTILITIES CORP. CO 052  
 MONTHLY SUMMARY OF CUSTOMER ACCOUNTS RECEIVABLE  
 MONTH AUGUST 1994

ACCT NO	DESCRIPTION	CUSTOMERS		(KG)	ADJ	BALANCE	CASH RECEIPTS	CURRENT MONTHS CHARGES	NET ADJUSTMENTS	BALANCE END OF MONTH
		CURRENT MONTH	TOTAL SYSTEM	CURRENT MONTH		BEGINNING OF MONTH				
460.01	WATER REVENUES & OTHER CHARGES UNMETERED SALES - RESIDENTIAL					XXXXXXXXXX	XXXXXXXXXX			
461.01	METERED SALES - RESIDENTIAL	6,278	22,909	145,266	1,271	XXXXXXXXXX	XXXXXXXXXX	230,973.68	(2,881.60) ✓	228,092.08
460.02	UNMETERED SALES - COMMERCIAL					XXXXXXXXXX	XXXXXXXXXX			
461.02	METERED SALES - COMMERCIAL	2,572	2,365	198,750	824	XXXXXXXXXX	XXXXXXXXXX	260,514.34	238.15 ✓	260,752.49
461.03	METERED SALES - INDUSTRIAL					XXXXXXXXXX	XXXXXXXXXX			
461.04	METERED SALES - PUBLIC AUTHORITIES	35	35	8,397	7	XXXXXXXXXX	XXXXXXXXXX	11,498.08	0.00	11,498.08
461.05	SALES - SURCHARGES					XXXXXXXXXX	XXXXXXXXXX			
462.01	PRIVATE FIRE PROTECTION SERVICE	162	157			XXXXXXXXXX	XXXXXXXXXX	13,529.30	1,561.14 ✓	15,090.44
463.01	PUBLIC FIRE PROTECTION SERVICE					XXXXXXXXXX	XXXXXXXXXX			0.00
466.01	SALES TO OTHER WATER UTILITIES					XXXXXXXXXX	XXXXXXXXXX			0.00
	TOTAL SALES OF WATER	9,047	25,466	352,413	2,102	XXXXXXXXXX	XXXXXXXXXX	516,515.40	(1,082.31)	515,433.09
471.01	MISCELLANEOUS SERVICE REVENUES					XXXXXXXXXX	XXXXXXXXXX	3,811.50	3,458.50 ✓	7,270.00
472.01	RENT FROM WATER PROPERTY					XXXXXXXXXX	XXXXXXXXXX			0.00
474.01	OTHER WATER REVENUES					XXXXXXXXXX	XXXXXXXXXX			0.00
	TOTAL OPERATING REVENUES			352,413	2,102	XXXXXXXXXX	XXXXXXXXXX	520,326.90	2,376.19	522,703.09
						XXXXXXXXXX	XXXXXXXXXX			0.00
						XXXXXXXXXX	XXXXXXXXXX			0.00
1.	BOOKS INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	142.00				XXXXXXXXXX	XXXXXXXXXX		6,837.10 ✓	6,837.10
	BOOK #S -	142.01	N.S.F. CHECKS (MEMO ONLY)			XXXXXXXXXX	XXXXXXXXXX		(320.84) ✓	(320.84)
		232.01	ADVANCE PAYMENT			XXXXXXXXXX	XXXXXXXXXX		(84.92) ✓	47,920.77
		232.03	MUNICIPAL TAXES			XXXXXXXXXX	XXXXXXXXXX	48,005.69	2,789.10 ✓	2,789.10
		232.03	A/P CUSTOMER REFUNDS			XXXXXXXXXX	XXXXXXXXXX		0.00	0.00
2.	REVENUES INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	235.00	CUSTOMER DEPOSITS			XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00
		236.18	GROSS RECEIPT TAXES			XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00
		421.00	MISC INCOME, N.S.F. FEES			XXXXXXXXXX	XXXXXXXXXX		795.00 ✓	795.00
		431.00	OTHER INTEREST EXPENSE			XXXXXXXXXX	XXXXXXXXXX		0.00	0.00
3.	BOOKS NOT INCLUDED IN ABOVE REPORT, INCLUDED IN SCL.	904.00	UNCOLLECTABLE ACCOUNTS			XXXXXXXXXX	XXXXXXXXXX		(14,953.95) ✓	(14,953.95)
	BOOK #S -	905.00	MISC CUSTOMER ACCTG EXPENSE			XXXXXXXXXX	XXXXXXXXXX		0.00	0.00
		271-90	CIAC			XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00
			SEWER REVENUE (SEE ATTACHED)					1,050,838.21	9,963.15 ✓	1,060,801.36
I.	REVENUES NOT INCLUDED IN ABOVE REPORT;	142.00	TOTAL CUSTOMER ACCOUNTS RE					1,619,170.80	7,400.83	1,626,571.63
	0.00									
	SERVICE CONTROL LEDGER RECONCILIATION	1,351,437.60				(1,555,989.12)		1,619,170.80	7,400.83	1,422,020.11
									ITEM #1	0.00
									ITEM #2	0.00
									ITEM #3	0.00
									ITEM #4	0.00
									SCL BALANCE	1,422,020.11

JACKSONVILLE SUBURBAN UTILITIES CORP. CO 052  
 MONTHLY SUMMARY OF CUSTOMER ACCOUNTS RECEIVABLE  
 MONTH SEPTEMBER 1994

ACCT NO	DESCRIPTION	CUSTOMERS		(KG)	ADJ	BALANCE	CASH RECEIPTS	CURRENT MONTHS CHARGES	NET ADJUSTMENTS	BALANCE
		CURRENT MONTH	TOTAL SYSTEM	CURRENT MONTH		BEGINNING OF MONTH				END OF MONTH
	WATER REVENUES & OTHER CHARGES					XXXXXXXXXX	XXXXXXXXXX			
460.01	UNMETERED SALES - RESIDENTIAL					XXXXXXXXXX	XXXXXXXXXX			
461.01	METERED SALES - RESIDENTIAL	9,528	22,974	222,881	3,717	XXXXXXXXXX	XXXXXXXXXX	369,268.98	(702.35)	368,566.63
460.02	UNMETERED SALES - COMMERCIAL					XXXXXXXXXX	XXXXXXXXXX			
461.02	METERED SALES - COMMERCIAL	2,176	2,394	179,199	(5,475)	XXXXXXXXXX	XXXXXXXXXX	227,613.58	(2,478.57)	225,135.01
461.03	METERED SALES - INDUSTRIAL					XXXXXXXXXX	XXXXXXXXXX			
461.04	METERED SALES - PUBLIC AUTHORITIES	35	35	10,531	(56)	XXXXXXXXXX	XXXXXXXXXX	13,743.92	(40.15)	13,703.77
461.05	SALES - SURCHARGES					XXXXXXXXXX	XXXXXXXXXX			
462.01	PRIVATE FIRE PROTECTION SERVICE	150	160			XXXXXXXXXX	XXXXXXXXXX	12,842.61	8.90	12,849.51
463.01	PUBLIC FIRE PROTECTION SERVICE					XXXXXXXXXX	XXXXXXXXXX			0.00
466.01	SALES TO OTHER WATER UTILITIES					XXXXXXXXXX	XXXXXXXXXX			0.00
	TOTAL SALES OF WATER	11,889	25,563	412,591	(1,014)	XXXXXXXXXX	XXXXXXXXXX	623,469.09	(3,214.17)	620,254.92
471.01	MISCELLANEOUS SERVICE REVENUES					XXXXXXXXXX	XXXXXXXXXX	6,691.60	3,770.00	10,461.60
472.01	RENT FROM WATER PROPERTY					XXXXXXXXXX	XXXXXXXXXX			0.00
474.01	OTHER WATER REVENUES					XXXXXXXXXX	XXXXXXXXXX			0.00
	TOTAL OPERATING REVENUES			412,591	(1,014)	XXXXXXXXXX	XXXXXXXXXX	630,160.69	555.83	630,716.52
						XXXXXXXXXX	XXXXXXXXXX			0.00
1.	BOOKS INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.					XXXXXXXXXX	XXXXXXXXXX			0.00
	BOOK #'S -	142.00	N.S.F. CHECKS (MEMO ONLY)			XXXXXXXXXX	XXXXXXXXXX		5,588.58	5,588.58
		142.01	ADVANCE PAYMENT			XXXXXXXXXX	XXXXXXXXXX		(380.09)	(380.09)
		232.01	MUNICIPAL TAXES			XXXXXXXXXX	XXXXXXXXXX	45,587.39	(379.08)	45,188.31
		232.03	MP CUSTOMER REFUNDS			XXXXXXXXXX	XXXXXXXXXX		4,173.33	4,173.33
2.	REVENUES INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	235.00	CUSTOMER DEPOSITS			XXXXXXXXXX	XXXXXXXXXX	0.00	(1,800.00)	(1,800.00)
		236.18	GROSS RECEIPT TAXES			XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00
		421.00	MISC INCOME, N.S.F. FEES			XXXXXXXXXX	XXXXXXXXXX		225.00	225.00
		431.00	OTHER INTEREST EXPENSE			XXXXXXXXXX	XXXXXXXXXX		0.00	0.00
3.	BOOKS NOT INCLUDED IN ABOVE REPORT, INCLUDED IN SCL.	904.00	UNCOLLECTABLE ACCOUNTS			XXXXXXXXXX	XXXXXXXXXX		(18,976.67)	(18,976.67)
	BOOK #'S -	46,274.85	MISC CUSTOMER ACCTG EXPENSE			XXXXXXXXXX	XXXXXXXXXX		0.00	0.00
		271-90	CIAC			XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00
			SEWER REVENUE (SEE ATTACHED)					1,235,471.83	(1,407.21)	1,234,064.62
	REVENUES NOT INCLUDED IN ABOVE REPORT;	142.00	TOTAL CUSTOMER ACCOUNTS REC					1,911,199.91	(12,400.31)	1,898,799.60
	0.00									
	SERVICE CONTROL LEDGER RECONCILLIATION					1,422,020.11	(1,748,181.77)	1,911,199.91	(12,400.31)	1,572,637.94
									ITEM #1	0.00
									ITEM #2	0.00
									ITEM #3	46,274.85
									ITEM #4	0.00
									SCL BALANCE	1,618,912.79

(12,400.31)  
 (1,748,181.77)  
 (1,422,020.11)





JACKSONVILLE SUBURBAN UTILITIES CORP. CO 052  
 MONTHLY SUMMARY OF CUSTOMER ACCOUNTS RECEIVABLE  
 MONTH NOVEMBER 1994

ACCT NO	DESCRIPTION	CUSTOMERS		(KG)	ADJ	BALANCE BEGINNING OF MONTH	CASH RECEIPTS	CURRENT MONTHS CHARGES	NET ADJUSTMENTS	BALANCE END OF MONTH	
		CURRENT MONTH	TOTAL SYSTEM	CURRENT MONTH							
460.01	UNMETERED SALES - RESIDENTIAL					XXXXXXXXXX	XXXXXXXXXX				
461.01	METERED SALES - RESIDENTIAL	6,085	23,037	122,951	1,139	XXXXXXXXXX	XXXXXXXXXX	209,869.14	(2,131.97)	207,737.17	
460.02	UNMETERED SALES - COMMERCIAL					XXXXXXXXXX	XXXXXXXXXX				
461.02	METERED SALES - COMMERCIAL	2,267	2,400	163,777	1,050	XXXXXXXXXX	XXXXXXXXXX	218,560.75	(60.76)	218,499.99	
461.03	METERED SALES - INDUSTRIAL					XXXXXXXXXX	XXXXXXXXXX				
461.04	METERED SALES - PUBLIC AUTHORITIES	35	35	7,984	0	XXXXXXXXXX	XXXXXXXXXX	11,251.35	0.00	11,251.35	
461.05	SALES - SURCHARGES					XXXXXXXXXX	XXXXXXXXXX				
462.01	PRIVATE FIRE PROTECTION SERVICE	160	160			XXXXXXXXXX	XXXXXXXXXX	13,544.03	0.00	13,544.03	
463.01	PUBLIC FIRE PROTECTION SERVICE					XXXXXXXXXX	XXXXXXXXXX			0.00	
466.01	SALES TO OTHER WATER UTILITIES					XXXXXXXXXX	XXXXXXXXXX			0.00	
	TOTAL SALES OF WATER	8,547	25,032	204,712	2,189	XXXXXXXXXX	XXXXXXXXXX	453,225.27	(2,192.73)	451,032.54	
471.01	MISCELLANEOUS SERVICE REVENUES					XXXXXXXXXX	XXXXXXXXXX	3,465.00	3,015.00	6,480.00	
472.01	RENT FROM WATER PROPERTY					XXXXXXXXXX	XXXXXXXXXX			0.00	
474.01	OTHER WATER REVENUES					XXXXXXXXXX	XXXXXXXXXX			0.00	
	TOTAL OPERATING REVENUES			294,712	2,189	XXXXXXXXXX	XXXXXXXXXX	456,690.27	622.27	457,512.54	
1.	BOOKS INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL. BOOK #'S -	0.00	142.00	N.S.F. CHECKS (MEMO ONLY)		XXXXXXXXXX	XXXXXXXXXX		4,441.85	4,441.85	
			142.01	ADVANCE PAYMENT		XXXXXXXXXX	XXXXXXXXXX		(352.23)	(352.23)	
			232.01	MUNICIPAL TAXES		XXXXXXXXXX	XXXXXXXXXX	41,893.90	(270.74)	41,623.16	
			232.03	A/P CUSTOMER REFUNDS		XXXXXXXXXX	XXXXXXXXXX		2,997.65	2,997.65	
2.	REVENUES INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	0.00	235.00	CUSTOMER DEPOSITS		XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00	
			236.18	GROSS RECEIPT TAXES		XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00	
			421.00	MISC INCOME, N.S.F. FEES		XXXXXXXXXX	XXXXXXXXXX		190.00	190.00	
			431.00	OTHER INTEREST EXPENSE		XXXXXXXXXX	XXXXXXXXXX		0.00	0.00	
3.	BOOKS NOT INCLUDED IN ABOVE REPORT, INCLUDED IN SCL. BOOK #'S -	0.00	904.00	UNCOLLECTABLE ACCOUNTS		XXXXXXXXXX	XXXXXXXXXX		(9,366.21)	(9,366.21)	
			805.00	MISC CUSTOMER ACCTG EXPENSE		XXXXXXXXXX	XXXXXXXXXX		0.00	0.00	
			271-90	CIAC		XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00	
				SEWER REVENUE (SEE ATTACHED)				969,273.00	193.54	969,466.54	
4.	REVENUES NOT INCLUDED IN ABOVE REPORT;	142.00	TOTAL CUSTOMER ACCOUNTS REC						1,467,857.17	(1,343.87)	1,466,513.30
		2,414.90	SERVICE CONTROL LEDGER RECONCILIATION						1,449,440.56	(1,796,552.60)	1,467,857.17

ITEM #1	0.00
ITEM #2	0.00
ITEM #3	0.00
ITEM #4	2,414.90
SCL BALANCE	1,421,816.16



JACKSONVILLE SUBURBAN UTILITIES CORP. CO 052  
 MONTHLY SUMMARY OF CUSTOMER ACCOUNTS RECEIVABLE  
 MONTH: JANUARY 1995

ACCT NO	DESCRIPTION	CUSTOMERS		(KG)	ADJ	BALANCE BEGINNING OF MONTH	CASH RECEIPTS	CURRENT MONTHS CHARGES	NET ADJUSTMENTS	BALANCE END OF MONTH
		CURREN MONTH	TOTAL SYSTEM	CURRENT MONTH						
460.01	WATER REVENUES & OTHER CHARGES					XXXXXXXXXX	XXXXXXXXXX			
461.01	UNMETERED SALES - RESIDENTIAL	8,500	23,091	175,795	(1,472)	XXXXXXXXXX	XXXXXXXXXX	310,776.50	(5,094.60)	305,681.90
460.02	METERED SALES - RESIDENTIAL					XXXXXXXXXX	XXXXXXXXXX			
461.02	UNMETERED SALES - COMMERCIAL	3,049	2,391	200,760	568	XXXXXXXXXX	XXXXXXXXXX	280,733.28	(615.89)	280,117.37
461.03	METERED SALES - COMMERCIAL					XXXXXXXXXX	XXXXXXXXXX			
461.04	METERED SALES - INDUSTRIAL	37	35	6,434	0	XXXXXXXXXX	XXXXXXXXXX	9,835.32	0.00	9,835.32
461.05	METERED SALES - PUBLIC AUTHORITIES					XXXXXXXXXX	XXXXXXXXXX			
462.01	SALES - SURCHARGES	239	160			XXXXXXXXXX	XXXXXXXXXX	20,498.57	0.00	20,498.57
462.01	PRIVATE FIRE PROTECTION SERVICE					XXXXXXXXXX	XXXXXXXXXX			
463.01	PUBLIC FIRE PROTECTION SERVICE					XXXXXXXXXX	XXXXXXXXXX			0.00
466.01	METERED SALES - INDUSTRIAL					XXXXXXXXXX	XXXXXXXXXX			0.00
471.01	SALES TO OTHER WATER UTILITIES	12,825	25,677	382,989	(904)	XXXXXXXXXX	XXXXXXXXXX	621,843.65	(5,710.49)	616,133.16
471.01	TOTAL SALES OF WATER					XXXXXXXXXX	XXXXXXXXXX			
472.01	MISCELLANEOUS SERVICE REVENUES					XXXXXXXXXX	XXXXXXXXXX	5,550.00	4,335.00	9,885.00
472.01	RENT FROM WATER PROPERTY					XXXXXXXXXX	XXXXXXXXXX			0.00
474.01	OTHER WATER REVENUES					XXXXXXXXXX	XXXXXXXXXX			0.00
	TOTAL OPERATING REVENUES		627,394.65	382,989	(1,338)	XXXXXXXXXX	XXXXXXXXXX	627,393.65	(1,375.49)	626,018.16
						XXXXXXXXXX	XXXXXXXXXX			0.00
						XXXXXXXXXX	XXXXXXXXXX			0.00
1.	BOOKS INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	3,159.61	142.00	N.S.F. CHECKS (MEMO ONLY)		XXXXXXXXXX	XXXXXXXXXX		4,531.32	4,531.32
	BOOK #'S - 881, 837, 868.		142.01	ADVANCE PAYMENT		XXXXXXXXXX	XXXXXXXXXX		(330.65)	(330.65)
			232.01	MUNICIPAL TAXES		XXXXXXXXXX	XXXXXXXXXX	57,549.46	(320.40)	57,229.06
			232.03	AP CUSTOMER REFUNDS		XXXXXXXXXX	XXXXXXXXXX		1,887.66	1,887.66
2.	REVENUES INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	0.00	235.00	CUSTOMER DEPOSITS		XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00
			236.18	GROSS RECEIPT TAXES		XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00
			421.00	MISC INCOME, N.S.F. FEES		XXXXXXXXXX	XXXXXXXXXX		205.00	205.00
			471.00	MISC. SERVICE REVENUES		XXXXXXXXXX	XXXXXXXXXX		5.00	5.00
3.	BOOKS NOT INCLUDED IN ABOVE REPORT, INCLUDED IN SCL.	0.00	904.00	UNCOLLECTABLE ACCOUNTS		XXXXXXXXXX	XXXXXXXXXX		(24,057.83)	(24,057.83)
	BOOK #'S -		905.00	MISC CUSTOMER ACCTG EXPENSE		XXXXXXXXXX	XXXXXXXXXX		8.50	8.50
			462.00	PRIV. FIRE PROTECTION		XXXXXXXXXX	XXXXXXXXXX	0.00	751.07	751.07
				SEWER REVENUE (SEE ATTACHED		XXXXXXXXXX	XXXXXXXXXX	1,291,994.50	(10,277.29)	1,281,717.21
4.	REVENUES NOT INCLUDED IN ABOVE REPORT;	142.00		TOTAL CUSTOMER ACCOUNTS RE				1,976,937.61	(28,973.11)	1,947,964.50
		347.16								
	SERVICE CONTROL LEDGER RECONCILIATION		1,332,096.88					1,976,937.61	(28,973.11)	1,086,200.68

Attachment to FPSC Set 5  
 Request No. 11  
 Page 14 of 25

ITEM #1	(3,159.61)
ITEM #2	0.00
ITEM #3	0.00
ITEM #4	347.16
SCL BALANCE	1,083,396.23

JACKSONVILLE SUBURBAN UTILITIES CORP. CO 052  
MONTHLY SUMMARY OF CUSTOMER ACCOUNTS RECEIVABLE  
MONTH FEBRUARY 1995

ACCT NO	DESCRIPTION	CUSTOMERS		(KG)	ADJ	BALANCE BEGINNING OF MONTH	CASH RECEIPTS	CURRENT MONTHS CHARGES	NET ADJUSTMENTS	BALANCE END OF MONTH
		CURRENT MONTH	TOTAL SYSTEM	CURRENT MONTH						
460.01	WATER REVENUES & OTHER CHARGES					XXXXXXXXXX	XXXXXXXXXX			
461.01	UNMETERED SALES - RESIDENTIAL					XXXXXXXXXX	XXXXXXXXXX			
461.01	METERED SALES - RESIDENTIAL	6,179	23,137	116,694	365	XXXXXXXXXX	XXXXXXXXXX	205,368.01	(322.89)	205,045.02
460.02	UNMETERED SALES - COMMERCIAL					XXXXXXXXXX	XXXXXXXXXX			
461.02	METERED SALES - COMMERCIAL	2,381	2,383	151,850	(154)	XXXXXXXXXX	XXXXXXXXXX	210,564.27	1,278.23	211,840.50
461.03	METERED SALES - INDUSTRIAL					XXXXXXXXXX	XXXXXXXXXX			
461.04	METERED SALES - PUBLIC AUTHORITIES	35	36	5,275	0	XXXXXXXXXX	XXXXXXXXXX	8,607.27	0.00	8,607.27
461.05	SALES - SURCHARGES					XXXXXXXXXX	XXXXXXXXXX			
462.01	PRIVATE FIRE PROTECTION SERVICE	161	161			XXXXXXXXXX	XXXXXXXXXX	13,647.25	0.00	13,647.25
463.01	PUBLIC FIRE PROTECTION SERVICE					XXXXXXXXXX	XXXXXXXXXX			0.00
466.01	SALES TO OTHER WATER UTILITIES					XXXXXXXXXX	XXXXXXXXXX			0.00
	TOTAL SALES OF WATER	8,758	25,717	273,819	211	XXXXXXXXXX	XXXXXXXXXX	438,186.80	953.24	439,140.04
471.01	MISCELLANEOUS SERVICE REVENUES					XXXXXXXXXX	XXXXXXXXXX	3,570.00	3,315.00	6,885.00
472.01	RENT FROM WATER PROPERTY					XXXXXXXXXX	XXXXXXXXXX			0.00
474.01	OTHER WATER REVENUES					XXXXXXXXXX	XXXXXXXXXX			0.00
	TOTAL OPERATING REVENUES			273,819	211	XXXXXXXXXX	XXXXXXXXXX	441,756.80	4,268.24	446,025.04
1	BOOKS INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	2,632.16				XXXXXXXXXX	XXXXXXXXXX			0.00
	BOOK #'S -	142.00				XXXXXXXXXX	XXXXXXXXXX		21,008.88	21,008.88
		142.01				XXXXXXXXXX	XXXXXXXXXX		(223.89)	(223.89)
		232.01				XXXXXXXXXX	XXXXXXXXXX	40,978.95	50.60	41,029.55
		232.03				XXXXXXXXXX	XXXXXXXXXX		2,484.20	2,484.20
2	REVENUES INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	0.00				XXXXXXXXXX	XXXXXXXXXX	0.00	(1,566.20)	(1,566.20)
		235.00				XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00
		236.18				XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00
		421.00				XXXXXXXXXX	XXXXXXXXXX		243.72	243.72
		471.00				XXXXXXXXXX	XXXXXXXXXX		0.00	0.00
3	BOOKS NOT INCLUDED IN ABOVE REPORT, INCLUDED IN SCL.	68,467.50				XXXXXXXXXX	XXXXXXXXXX		(5,433.21)	(5,433.21)
	BOOK #'S - 410,421,422,425,825,837,866,867	905.00				XXXXXXXXXX	XXXXXXXXXX		(8.50)	(8.50)
		462.00				XXXXXXXXXX	XXXXXXXXXX	0.00	174.78	174.78
								963,961.16	733.28	964,694.44
4	REVENUES NOT INCLUDED IN ABOVE REPORT;	142.00						1,446,696.91	21,731.90	1,468,428.81
	SERVICE CONTROL LEDGER RECONCILIATION	0.00						1,083,396.23	(1,462,804.05)	1,089,020.99
									ITEM #1	(2,632.16)
									ITEM #2	0.00
									ITEM #3	68,467.50
									ITEM #4	0.00
									SCL BALANCE	1,154,856.33

JACKSONVILLE SUBURBAN UTILITIES CORP. CO 052  
MONTHLY SUMMARY OF CUSTOMER ACCOUNTS RECEIVABLE  
MONTH: MARCH 1995

ACCT NO	DESCRIPTION	CUSTOMERS		(KG)	ADJ	BALANCE BEGINNING OF MONTH	CASH RECEIPTS	CURRENT MONTHS CHARGES	NET ADJUSTMENTS	BALANCE END OF MONTH
		CURREN MONTH	TOTAL SYSTEM	CURRENT MONTH						
460.01	WATER REVENUES & OTHER CHARGES UNMETERED SALES - RESIDENTIAL					XXXXXXXXXX	XXXXXXXXXX			
461.01	METERED SALES - RESIDENTIAL	9,415	23,115	187,449	(3,374)	XXXXXXXXXX	XXXXXXXXXX	333,867.38	(4,520.19)	329,347.19
460.02	UNMETERED SALES - COMMERCIAL					XXXXXXXXXX	XXXXXXXXXX			
461.02	METERED SALES - COMMERCIAL	2,389	2,398	166,877	(10,103)	XXXXXXXXXX	XXXXXXXXXX	224,397.04	(7,701.49)	216,695.55
461.03	METERED SALES - INDUSTRIAL					XXXXXXXXXX	XXXXXXXXXX			
461.04	METERED SALES - PUBLIC AUTHORITIES	38	36	4,814	116	XXXXXXXXXX	XXXXXXXXXX	8,205.48	429.97	8,635.45
461.05	SALES - SURCHARGES					XXXXXXXXXX	XXXXXXXXXX			
462.01	PRIVATE FIRE PROTECTION SERVICE	161	161			XXXXXXXXXX	XXXXXXXXXX	13,647.25	0.00	13,647.25
463.01	PUBLIC FIRE PROTECTION SERVICE					XXXXXXXXXX	XXXXXXXXXX			0.00
466.01	SALES TO OTHER WATER UTILITIES					XXXXXXXXXX	XXXXXXXXXX			0.00
	TOTAL SALES OF WATER	12,001	25,710	359,140	(13,361)	XXXXXXXXXX	XXXXXXXXXX	580,117.15	(11,791.71)	568,325.44
471.01	MISCELLANEOUS SERVICE REVENUES					XXXXXXXXXX	XXXXXXXXXX	5,001.50	3,625.00	8,626.50
472.01	RENT FROM WATER PROPERTY					XXXXXXXXXX	XXXXXXXXXX			0.00
474.01	OTHER WATER REVENUES					XXXXXXXXXX	XXXXXXXXXX			0.00
	TOTAL OPERATING REVENUES			359,140	(13,361)	XXXXXXXXXX	XXXXXXXXXX	585,118.65	(8,166.71)	576,951.94
						XXXXXXXXXX	XXXXXXXXXX			0.00
1.	BOOKS INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL. BOOK #'S -	0.00	142.00			XXXXXXXXXX	XXXXXXXXXX		4,327.40	4,327.40
						XXXXXXXXXX	XXXXXXXXXX		(185.76)	(185.76)
						XXXXXXXXXX	XXXXXXXXXX	43,990.82	(1,212.78)	42,778.04
						XXXXXXXXXX	XXXXXXXXXX		1,705.53	1,705.53
2.	REVENUES INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	336,588.11	235.00			XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00
			236.18			XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00
			421.00			XXXXXXXXXX	XXXXXXXXXX	180.00		180.00
			471.00			XXXXXXXXXX	XXXXXXXXXX	0.00		0.00
3.	BOOKS NOT INCLUDED IN ABOVE REPORT, INCLUDED IN SCL.	4,848.51	904.00			XXXXXXXXXX	XXXXXXXXXX		(14,783.22)	(14,783.22)
			905.00			XXXXXXXXXX	XXXXXXXXXX		45.32	45.32
			462.00			XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00
						XXXXXXXXXX	XXXXXXXXXX	1,192,800.55	(17,925.80)	1,174,874.75
4.	REVENUES NOT INCLUDED IN ABOVE REPORT;	83.85	142.00			XXXXXXXXXX	XXXXXXXXXX			
	SERVICE CONTROL LEDGER RECONCILIATION					1,089,548.44	(1,673,610.87)	1,821,910.02	(36,016.02)	1,785,894.00
								1,821,910.02	(36,016.02)	1,785,894.00
										0.00
										336,588.11
										4,848.51
										83.85
										1,543,352.04

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JACKSONVILLE SUBURBAN UTILITIES CORP. CO 052  
MONTHLY SUMMARY OF CUSTOMER ACCOUNTS RECEIVABLE  
MONTH ~~APRIL 1995~~

ACCT NO	DESCRIPTION	CUSTOMERS		(KG)	ADJ	BALANCE BEGINNING OF MONTH	CASH RECEIPTS	CURRENT MONTHS CHARGES	NET ADJUSTMENTS	BALANCE END OF MONTH
		CURRENT MONTH	TOTAL SYSTEM	CURRENT MONTH						
460.01	UNMETERED SALES - RESIDENTIAL					XXXXXXXXXX	XXXXXXXXXX			
461.01	METERED SALES - RESIDENTIAL	7,498	23,164	137,503	(566)	XXXXXXXXXX	XXXXXXXXXX	242,528.83	(1,736.57)	240,792.36
460.02	UNMETERED SALES - COMMERCIAL					XXXXXXXXXX	XXXXXXXXXX			
461.02	METERED SALES - COMMERCIAL	2,387	2,414	143,100	2,496	XXXXXXXXXX	XXXXXXXXXX	202,649.35	1,866.11	204,515.46
461.03	METERED SALES - INDUSTRIAL					XXXXXXXXXX	XXXXXXXXXX			
461.04	METERED SALES - PUBLIC AUTHORITIES	36	38	4,679	0	XXXXXXXXXX	XXXXXXXXXX	8,073.77	0.00	8,073.77
461.05	SALES - SURCHARGES					XXXXXXXXXX	XXXXXXXXXX			
462.01	PRIVATE FIRE PROTECTION SERVICE	161	160			XXXXXXXXXX	XXXXXXXXXX	13,647.25	0.00	13,647.25
463.01	PUBLIC FIRE PROTECTION SERVICE					XXXXXXXXXX	XXXXXXXXXX			0.00
466.01	SALES TO OTHER WATER UTILITIES					XXXXXXXXXX	XXXXXXXXXX			0.00
	TOTAL SALES OF WATER	10,082	25,776	265,282	1,930	XXXXXXXXXX	XXXXXXXXXX	466,899.30	129.54	467,028.84
471.01	MISCELLANEOUS SERVICE REVENUES					XXXXXXXXXX	XXXXXXXXXX	4,065.00	2,735.00	6,800.00
472.01	RENT FROM WATER PROPERTY					XXXXXXXXXX	XXXXXXXXXX			0.00
474.01	OTHER WATER REVENUES					XXXXXXXXXX	XXXXXXXXXX			0.00
	TOTAL OPERATING REVENUES			285,282	1,930	XXXXXXXXXX	XXXXXXXXXX	470,964.30	2,864.54	473,828.84
1.	BOOKS INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL. BOOK #'S -	320.39	142.00			XXXXXXXXXX	XXXXXXXXXX			0.00
	N.S.F. CHECKS (MEMO ONLY)					XXXXXXXXXX	XXXXXXXXXX		5,068.77	5,068.77
	142.01 ADVANCE PAYMENT					XXXXXXXXXX	XXXXXXXXXX		(262.92)	(262.92)
	232.01 MUNICIPAL TAXES					XXXXXXXXXX	XXXXXXXXXX	43,984.83	(316.16)	43,668.67
	232.03 A/P CUSTOMER REFUNDS					XXXXXXXXXX	XXXXXXXXXX		4,225.83	4,225.83
2.	REVENUES INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	67,365.13	236.18			XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00
	236.18 GROSS RECEIPT TAXES					XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00
	421.00 MISC INCOME, N.S.F. FEES					XXXXXXXXXX	XXXXXXXXXX		228.68	228.68
	431.00 OTHER INTEREST EXPENSE					XXXXXXXXXX	XXXXXXXXXX		(617.57)	(617.57)
3.	BOOKS NOT INCLUDED IN ABOVE REPORT, INCLUDED IN SCL. BOOK #'S -	203,102.82	905.00			XXXXXXXXXX	XXXXXXXXXX		(13,315.52)	(13,315.52)
	905.00 MISC CUSTOMER ACCTG EXPENSE					XXXXXXXXXX	XXXXXXXXXX		8.50	8.50
	462.00 PRIV. FIRE PROTECTION SEWER REVENUE (SEE ATTACHED)					XXXXXXXXXX	XXXXXXXXXX	0.00	(928.96)	(928.96)
4.	REVENUES NOT INCLUDED IN ABOVE REPORT;	0.00	142.00			XXXXXXXXXX	XXXXXXXXXX	964,567.04	1,897.76	966,464.80
	TOTAL CUSTOMER ACCOUNTS REC							1,479,516.17	(1,147.05)	1,478,369.12
	SERVICE CONTROL LEDGER RECONCILIATION					1,201,915.42	(1,557,230.92)	1,479,516.17	(1,147.05)	1,123,053.62

INTEREST ON DEPOSITS

ITEM #1	(320.39)
ITEM #2	67,365.13
ITEM #3	203,102.82
ITEM #4	0.00
SCL BALANCE	1,393,201.18





JACKSONVILLE SUBURBAN UTILITIES CORP. CO 052  
MONTHLY SUMMARY OF CUSTOMER ACCOUNTS RECEIVABLE  
MONTH - JUNE 1995

ACCT NO	DESCRIPTION	CUSTOMERS		(KG)	ADJ	BALANCE BEGINNING OF MONTH	CASH RECEIPTS	CURRENT MONTH'S CHARGES	NET ADJUSTMENTS	BALANCE END OF MONTH
		CURREN MONTH	TOTAL SYSTEM	CURRENT MONTH						
	WATER REVENUES & OTHER CHARGES					XXXXXXXXXX	XXXXXXXXXX			
460.01	UNMETERED SALES - RESIDENTIAL					XXXXXXXXXX	XXXXXXXXXX			
481.01	METERED SALES - RESIDENTIAL	9,419	23,201	253,984	2,126	XXXXXXXXXX	XXXXXXXXXX	398,948.00	(33.84)	398,914.16
460.02	UNMETERED SALES - COMMERCIAL					XXXXXXXXXX	XXXXXXXXXX			
461.02	METERED SALES - COMMERCIAL	2,436	2,452	188,017	1,969	XXXXXXXXXX	XXXXXXXXXX	246,101.96	1,128.48	247,231.44
481.03	METERED SALES - INDUSTRIAL					XXXXXXXXXX	XXXXXXXXXX			
481.04	METERED SALES - PUBLIC AUTHORITIES	38	38	10,883	0	XXXXXXXXXX	XXXXXXXXXX	14,201.55	0.00	14,201.55
481.05	SALES - BURCHARGES					XXXXXXXXXX	XXXXXXXXXX			
462.01	PRIVATE FIRE PROTECTION SERVICE	181	162			XXXXXXXXXX	XXXXXXXXXX	13,647.25	0.00	13,647.25
463.01	PUBLIC FIRE PROTECTION SERVICE					XXXXXXXXXX	XXXXXXXXXX			0.00
466.01	SALES TO OTHER WATER UTILITIES					XXXXXXXXXX	XXXXXXXXXX			0.00
	TOTAL SALES OF WATER	12,054	25,853	452,884	4,095	XXXXXXXXXX	XXXXXXXXXX	672,898.78	1,095.84	673,994.40
471.01	MISCELLANEOUS SERVICE REVENUES					XXXXXXXXXX	XXXXXXXXXX	4,768.50	3,825.00	8,593.50
472.01	RENT FROM WATER PROPERTY					XXXXXXXXXX	XXXXXXXXXX			0.00
474.01	OTHER WATER REVENUES					XXXXXXXXXX	XXXXXXXXXX			0.00
	TOTAL OPERATING REVENUES			452,884	4,095	XXXXXXXXXX	XXXXXXXXXX	677,667.26	4,920.64	682,587.90
						XXXXXXXXXX	XXXXXXXXXX			0.00
1.	BOOKS INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	0.00	142.00			XXXXXXXXXX	XXXXXXXXXX		4,722.48	4,722.48
	BOOK #'S -		142.01			XXXXXXXXXX	XXXXXXXXXX		(96.08)	(96.08)
			232.01			XXXXXXXXXX	XXXXXXXXXX	48,914.02	59.92	48,973.94
			232.03			XXXXXXXXXX	XXXXXXXXXX		1,696.28	1,696.28
2.	REVENUES INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	332,224.28	235.00			XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00
			271.90			XXXXXXXXXX	XXXXXXXXXX	0.00	(26.50)	(26.50)
			421.00			XXXXXXXXXX	XXXXXXXXXX		215.00	215.00
			431.00			XXXXXXXXXX	XXXXXXXXXX		0.00	0.00
3.	BOOKS NOT INCLUDED IN ABOVE REPORT, INCLUDED IN SCL.	71,644.58	904.00			XXXXXXXXXX	XXXXXXXXXX		(9,690.63)	(9,690.63)
	BOOK #'S - 670,680		905.00			XXXXXXXXXX	XXXXXXXXXX		8.50	8.50
			462.00			XXXXXXXXXX	XXXXXXXXXX	0.00	(30.59)	(30.59)
								1,263,127.36	2,775.08	1,265,902.44
4.	REVENUES NOT INCLUDED IN ABOVE REPORT;	142.00						1,989,708.64	4,554.10	1,994,262.74
		2,971.31								
	SERVICE CONTROL LEDGER RECONCILIATION					1,107,787.27	(1,774,106.15)	1,989,708.64	4,554.10	1,327,943.86
									ITEM #1	0.00
									ITEM #2	332,224.28
									ITEM #3	71,644.56
									ITEM #4	2,971.31
									SCL BALANCE	1,734,784.01

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JACKSONVILLE SUBURBAN UTILITIES CORP. CO 052  
MONTHLY SUMMARY OF CUSTOMER ACCOUNTS RECEIVABLE  
MONTH OF JULY 1995

ACCT NO	DESCRIPTION	CUSTOMERS		(KG)	ADJ	BALANCE BEGINNING OF MONTH	CASH RECEIPTS	CURRENT MONTHS CHARGES	NET ADJUSTMENTS	BALANCE END OF MONTH
		CURRENT MONTH	TOTAL SYSTEM	CURRENT MONTH						
460.01	WATER REVENUES & OTHER CHARGES UNMETERED SALES - RESIDENTIAL					XXXXXXXXXX	XXXXXXXXXX			
461.01	METERED SALES - RESIDENTIAL	7,492	24,143	175,055	2,498	XXXXXXXXXX	XXXXXXXXXX	279,405.79	1,230.84	280,636.63
460.02	UNMETERED SALES - COMMERCIAL					XXXXXXXXXX	XXXXXXXXXX			
461.02	METERED SALES - COMMERCIAL	2,302	2,493	173,325	137	XXXXXXXXXX	XXXXXXXXXX	228,392.49	59.68	228,452.17
461.03	METERED SALES - INDUSTRIAL					XXXXXXXXXX	XXXXXXXXXX			
461.04	METERED SALES - PUBLIC AUTHORITIES	38	39	8,655	174	XXXXXXXXXX	XXXXXXXXXX	12,027.48	127.02	12,154.48
461.05	SALES - SURCHARGES					XXXXXXXXXX	XXXXXXXXXX			
462.01	PRIVATE FIRE PROTECTION SERVICE	162	168			XXXXXXXXXX	XXXXXXXXXX	13,743.38	0.00	13,743.38
463.01	PUBLIC FIRE PROTECTION SERVICE					XXXXXXXXXX	XXXXXXXXXX			0.00
466.01	SALES TO OTHER WATER UTILITIES					XXXXXXXXXX	XXXXXXXXXX			0.00
	TOTAL SALES OF WATER	9,994	26,843	357,035	2,809	XXXXXXXXXX	XXXXXXXXXX	533,569.12	1,417.54	534,986.66
471.01	MISCELLANEOUS SERVICE REVENUES					XXXXXXXXXX	XXXXXXXXXX	4,615.00	3,010.00	7,625.00
472.01	RENT FROM WATER PROPERTY					XXXXXXXXXX	XXXXXXXXXX			0.00
474.01	OTHER WATER REVENUES					XXXXXXXXXX	XXXXXXXXXX			0.00
	TOTAL OPERATING REVENUES			357,035	2,809	XXXXXXXXXX	XXXXXXXXXX	538,184.12	4,427.54	542,611.66
1	BOOKS INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	0.00	142.00			XXXXXXXXXX	XXXXXXXXXX		4,828.81	4,826.81
	BOOK #'S -		142.01			XXXXXXXXXX	XXXXXXXXXX		(221.91)	(221.91)
			232.01			XXXXXXXXXX	XXXXXXXXXX	49,489.94	86.40	49,576.34
			232.03			XXXXXXXXXX	XXXXXXXXXX		1,640.53	1,640.53
2	REVENUES INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	13,491.79	271.90			XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00
			421.00			XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00
			431.00			XXXXXXXXXX	XXXXXXXXXX		210.00	210.00
			904.00			XXXXXXXXXX	XXXXXXXXXX		0.00	0.00
3	BOOKS NOT INCLUDED IN ABOVE REPORT, INCLUDED IN SCL.	0.00	905.30			XXXXXXXXXX	XXXXXXXXXX		(10,969.64)	(10,969.64)
	BOOK #'S -		462.00			XXXXXXXXXX	XXXXXXXXXX		8.50	8.50
						XXXXXXXXXX	XXXXXXXXXX	0.00	82.84	82.84
								1,038,715.85	(156.28)	1,038,559.56
4	TRANSFER FROM SAN PABLO	31,214.25	142.00					1,626,389.91	(65.22)	1,626,324.69
	SERVICE CONTROL LEDGER RECONCILIATION					1,330,915.17	(1,762,283.56)	1,626,389.91	(65.22)	1,194,956.30
									ITEM #1	0.00
									ITEM #2	13,491.79
									ITEM #3	0.00
									ITEM #4	31,214.25
									SCL BALANCE	1,239,662.34



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PERSONVILLE SUBURBAN UTILITIES CORP. CO 052  
 MONTHLY SUMMARY OF CUSTOMER ACCOUNTS RECEIVABLE  
 WITH SEPTEMBER 1995

ACCT NO	DESCRIPTION	CUSTOMERS		(KG)	ADJ	BALANCE	CASH RECEIPTS	CURRENT MONTHS CHARGES	NET ADJUSTMENTS	BALANCE END OF MONTH
		CURRENT MONTH	TOTAL SYSTEM	CURRENT MONTH		BEGINNING OF MONTH				
460 01	WATER REVENUES & OTHER CHARGES UNMETERED SALES - RESIDENTIAL					XXXXXXXXXX	XXXXXXXXXX			
461 01	METERED SALES - RESIDENTIAL	9,486	24,210	252,807	(268)	XXXXXXXXXX	XXXXXXXXXX	407,613.16	(2,706.15)	404,907.01
460 02	UNMETERED SALES - COMMERCIAL					XXXXXXXXXX	XXXXXXXXXX			
461 02	METERED SALES - COMMERCIAL	2,511	2,496	202,703	(34)	XXXXXXXXXX	XXXXXXXXXX	272,400.11	1,579.18	273,979.29
461 03	METERED SALES - INDUSTRIAL					XXXXXXXXXX	XXXXXXXXXX			
461 04	METERED SALES - PUBLIC AUTHORITIES	41	41	11,062	0	XXXXXXXXXX	XXXXXXXXXX	16,471.28	0.00	16,471.28
461 05	SALES - SURCHARGES					XXXXXXXXXX	XXXXXXXXXX			
462 01	PRIVATE FIRE PROTECTION SERVICE	173	170			XXXXXXXXXX	XXXXXXXXXX	14,804.62	0.00	14,804.62
463 01	PUBLIC FIRE PROTECTION SERVICE					XXXXXXXXXX	XXXXXXXXXX			0.00
466 01	SALES TO OTHER WATER UTILITIES					XXXXXXXXXX	XXXXXXXXXX			0.00
	TOTAL SALES OF WATER	12,211	26,917	467,372	(302)	XXXXXXXXXX	XXXXXXXXXX	711,289.17	(1,126.97)	710,162.20
471 01	MISCELLANEOUS SERVICE REVENUES					XXXXXXXXXX	XXXXXXXXXX	5,897.00	4,905.00	10,802.00
472 01	RENT FROM WATER PROPERTY					XXXXXXXXXX	XXXXXXXXXX			0.00
474 01	OTHER WATER REVENUES					XXXXXXXXXX	XXXXXXXXXX			0.00
	TOTAL OPERATING REVENUES			467,372	(302)	XXXXXXXXXX	XXXXXXXXXX	717,186.17	3,778.03	720,964.20
1	BOOKS INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	0.00				XXXXXXXXXX	XXXXXXXXXX			0.00
	BOOK #'S -					XXXXXXXXXX	XXXXXXXXXX		4,690.46	4,690.46
		142.01				XXXXXXXXXX	XXXXXXXXXX		(44.24)	(44.24)
		232.01				XXXXXXXXXX	XXXXXXXXXX	51,389.76	(38.20)	51,351.56
		232.03				XXXXXXXXXX	XXXXXXXXXX		3,101.82	3,101.82
2	REVENUES INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	235.00				XXXXXXXXXX	XXXXXXXXXX	0.00	(1,433.80)	(1,433.80)
	BOOK #'S -	155,981.28				XXXXXXXXXX	XXXXXXXXXX	0.00	255.21	255.21
		421.00				XXXXXXXXXX	XXXXXXXXXX		680.00	680.00
		431.00				XXXXXXXXXX	XXXXXXXXXX		(50.91)	(50.91)
3	BOOKS NOT INCLUDED IN ABOVE REPORT, INCLUDED IN SCL.	904.00				XXXXXXXXXX	XXXXXXXXXX		(18,399.20)	(18,399.20)
	BOOK #'S -	0				XXXXXXXXXX	XXXXXXXXXX		51.00	51.00
		905.30				XXXXXXXXXX	XXXXXXXXXX		300.11	300.11
		462.00				XXXXXXXXXX	XXXXXXXXXX	0.00		
								1,363,374.61	1,035.84	1,364,410.45
4	TRANSFER FROM SAN PABLO	142.00						2,131,950.54	(6,073.88)	2,125,876.66
		0.00								
	SERVICE CONTROL LEDGER RECONCILIATION					1,248,915.93	(1,900,358.98)	2,131,950.54	(6,073.88)	1,474,433.61

ITEM #1 0.00  
 ITEM #2 155,981.28  
 ITEM #3 93,354.05  
 ITEM #4 0.00  
 SCL BALANCE 1,723,768.94

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JACKSONVILLE SUBURBAN UTILITIES CORP. CO 052  
MONTHLY SUMMARY OF CUSTOMER ACCOUNTS RECEIVABLE  
MONTH END OCTOBER, 1995

ACCT NO	DESCRIPTION	CUSTOMERS		(KG)	ADJ	BALANCE BEGINNING OF MONTH	CASH RECEIPTS	CURRENT MONTHS CHARGES	NET ADJUSTMENTS	BALANCE END OF MONTH
		CURRENT MONTH	TOTAL SYSTEM	CURRENT MONTH						
	WATER REVENUES & OTHER CHARGES					XXXXXXXXXX	XXXXXXXXXX			
460 01	UNMETERED SALES - RESIDENTIAL					XXXXXXXXXX	XXXXXXXXXX			
461 01	METERED SALES - RESIDENTIAL	7,530	24,248	157,360	(234)	XXXXXXXXXX	XXXXXXXXXX	270,769.41	(400.01)	270,369.40
460 02	UNMETERED SALES - COMMERCIAL					XXXXXXXXXX	XXXXXXXXXX			
461 02	METERED SALES - COMMERCIAL	2,481	2,498	170,966	(134)	XXXXXXXXXX	XXXXXXXXXX	237,281.46	1,493.54	238,775.00
461 03	METERED SALES - INDUSTRIAL					XXXXXXXXXX	XXXXXXXXXX			
461 04	METERED SALES - PUBLIC AUTHORITIES	41	41	10,602	0	XXXXXXXXXX	XXXXXXXXXX	14,834.43	0.00	14,834.43
461 05	SALES - SURCHARGES					XXXXXXXXXX	XXXXXXXXXX			
462 00	PRIVATE FIRE PROTECTION SERVICE	170	170			XXXXXXXXXX	XXXXXXXXXX	14,585.88	0.00	14,585.88
463 01	PUBLIC FIRE PROTECTION SERVICE					XXXXXXXXXX	XXXXXXXXXX			0.00
464 01	SALES TO OTHER WATER UTILITIES					XXXXXXXXXX	XXXXXXXXXX			0.00
	TOTAL SALES OF WATER	10,222	26,957	338,928	(368)	XXXXXXXXXX	XXXXXXXXXX	537,471.18	1,093.53	538,564.71
471 01	MISCELLANEOUS SERVICE REVENUES					XXXXXXXXXX	XXXXXXXXXX	4,740.00	2,395.00	7,135.00
472 01	RENT FROM WATER PROPERTY					XXXXXXXXXX	XXXXXXXXXX			0.00
474 01	OTHER WATER REVENUES					XXXXXXXXXX	XXXXXXXXXX			0.00
	TOTAL OPERATING REVENUES			338,928	(368)	XXXXXXXXXX	XXXXXXXXXX	542,211.18	3,488.53	545,699.71
						XXXXXXXXXX	XXXXXXXXXX			0.00
	BOOKS INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	0.00	142.00	N.S.F. CHECKS (MEMO ONLY)		XXXXXXXXXX	XXXXXXXXXX		19,891.84	19,891.84
	BOOK #B.		142.01	ADVANCE PAYMENT		XXXXXXXXXX	XXXXXXXXXX		(157.34)	(157.34)
			232.01	MUNICIPAL TAXES		XXXXXXXXXX	XXXXXXXXXX	49,871.79	164.92	50,036.71
			232.03	A/P CUSTOMER REFUNDS		XXXXXXXXXX	XXXXXXXXXX		5,887.60	5,887.60
	REVENUES INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.	221,274.10	235.00	CUSTOMER DEPOSITS		XXXXXXXXXX	XXXXXXXXXX	0.00	(800.00)	(800.00)
			131.01	CASH IN CBS ACCOUNT		XXXXXXXXXX	XXXXXXXXXX	0.00	7,874.59	7,874.59
			421.00	MISC INCOME, N.S.F. FEES		XXXXXXXXXX	XXXXXXXXXX		1,100.00	1,100.00
			431.00	OTHER INTEREST EXPENSE		XXXXXXXXXX	XXXXXXXXXX		(30.51)	(30.51)
	BOOKS NOT INCLUDED IN ABOVE REPORT, INCLUDED IN SCL.	43,160.74	904.00	UNCOLLECTABLE ACCOUNTS		XXXXXXXXXX	XXXXXXXXXX		(13,095.40)	(13,095.40)
	BOOK #B.	0	905.30	MISC CUSTOMER ACCTG EXPENSE		XXXXXXXXXX	XXXXXXXXXX		25.50	25.50
			462.00	PRIV. FIRE PROTECTION		XXXXXXXXXX	XXXXXXXXXX	0.00	218.40	218.40
				SEWER REVENUE (SEE ATTACHED)				1,097,069.41	(6,754.36)	1,090,315.05
	TRANSFER FROM SAN PABLO	0.00	142.00	TOTAL CUSTOMER ACCOUNTS REC				1,689,152.38	17,813.77	1,706,966.15
	SERVICE CONTROL LEDGER RECONCILIATION					1,445,436.27	(1,900,529.33)	1,689,152.38	17,813.77	1,251,873.09

ITEM #1	0.00
ITEM #2	221,274.10
ITEM #3	43,160.74
ITEM #4	0.00
SCL BALANCE	1,516,307.93



UNITED WATER FLORIDA CO. 052  
MONTHLY SUMMARY OF CUSTOMER ACCOUNTS RECEIVABLE  
MONTH END DECEMBER, 1995

ACCT NO	DESCRIPTION	CUSTOMERS		(KG)	ADJ	BALANCE BEGINNING OF MONTH	CASH RECEIPTS	CURRENT MONTHS CHARGES	NET ADJUSTMENTS	BALANCE END OF MONTH
		CURRENT MONTH	TOTAL SYSTEM	CURRENT MONTH						
						XXXXXXXXXX	XXXXXXXXXX			
460.01	UNMETERED SALES - RESIDENTIAL					XXXXXXXXXX	XXXXXXXXXX			
461.01	METERED SALES - RESIDENTIAL	9,061	24,264	200,416	(1,286)	XXXXXXXXXX	XXXXXXXXXX	349,057.24	(4,119.00)	344,938.24
460.02	UNMETERED SALES - COMMERCIAL					XXXXXXXXXX	XXXXXXXXXX			
461.02	METERED SALES - COMMERCIAL	2,204	2,482	145,384	52	XXXXXXXXXX	XXXXXXXXXX	202,180.49	(1,243.38)	200,937.11
461.03	METERED SALES - INDUSTRIAL					XXXXXXXXXX	XXXXXXXXXX			
461.04	METERED SALES - PUBLIC AUTHORITIES	39	41	12,563	(47)	XXXXXXXXXX	XXXXXXXXXX	16,303.44	(35.25)	16,268.19
461.05	SALES - SURCHARGES					XXXXXXXXXX	XXXXXXXXXX			
462.00	PRIVATE FIRE PROTECTION SERVICE	153	167			XXXXXXXXXX	XXXXXXXXXX	13,421.88	0.00	13,421.88
463.01	PUBLIC FIRE PROTECTION SERVICE					XXXXXXXXXX	XXXXXXXXXX			0.00
466.01	SALES TO OTHER WATER UTILITIES					XXXXXXXXXX	XXXXXXXXXX			0.00
	TOTAL SALES OF WATER	11,457	28,954	358,343	(1,281)	XXXXXXXXXX	XXXXXXXXXX	580,963.05	(5,397.83)	575,565.42
471.01	MISCELLANEOUS SERVICE REVENUES					XXXXXXXXXX	XXXXXXXXXX	4,607.00	5,306.90	8,913.90
472.01	RENT FROM WATER PROPERTY					XXXXXXXXXX	XXXXXXXXXX			0.00
474.01	OTHER WATER REVENUES					XXXXXXXXXX	XXXXXXXXXX			0.00
	TOTAL OPERATING REVENUES			358,343	(1,281)	XXXXXXXXXX	XXXXXXXXXX	585,570.05	(90.73)	585,479.32
						XXXXXXXXXX	XXXXXXXXXX			0.00
1. BOOKS INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL. BOOK #'S -		0.00	142.00	N.S.F. CHECKS (MEMO ONLY)		XXXXXXXXXX	XXXXXXXXXX		7,196.67	7,196.67
			142.01	ADVANCE PAYMENT		XXXXXXXXXX	XXXXXXXXXX		(28.42)	(28.42)
			232.01	MUNICIPAL TAXES		XXXXXXXXXX	XXXXXXXXXX	41,375.63	(538.21)	40,837.42
			232.03	A/P CUSTOMER REFUNDS		XXXXXXXXXX	XXXXXXXXXX		3,017.49	3,017.49
REVENUES INCLUDED IN ABOVE REPORT; NOT IN SERVICE CONTROL.		31,356.07	235.00	CUSTOMER DEPOSITS		XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00
			131.01	CASH IN CBS ACCOUNT		XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00
			421.00	MISC INCOME, N.S.F. FEES		XXXXXXXXXX	XXXXXXXXXX		575.74	575.74
			431.00	OTHER INTEREST EXPENSE		XXXXXXXXXX	XXXXXXXXXX		0.00	0.00
3. BOOKS NOT INCLUDED IN ABOVE REPORT, INCLUDED IN SCL. BOOK #'S -		0.00	904.00	UNCOLLECTABLE ACCOUNTS		XXXXXXXXXX	XXXXXXXXXX		(9,528.17)	(9,528.17)
			905.30	MISC CUSTOMER ACCTG EXPENSE		XXXXXXXXXX	XXXXXXXXXX		84.16	84.16
			462.00	PRIV. FIRE PROTECTION		XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00
				SEWER REVENUE (SEE ATTACHED)				1,148,164.71	(14,818.22)	1,133,346.49
4. TRANSFER FROM SAN PABLO		0.00	142.00	TOTAL CUSTOMER ACCOUNTS RE				1,775,110.39	(14,129.69)	1,760,980.70
SERVICE CONTROL LEDGER RECONCILIATION						1,358,030.74	(1,484,766.84)	1,775,110.39	(14,129.69)	1,634,244.60
									ITEM #1	0.00
									ITEM #2	31,356.07
									ITEM #3	0.00
									ITEM #4	0.00
									SCL BALANCE	1,665,600.67

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**REQUEST 12:**

On page 9 of EXH 18 in Docket No. 960451-WS, with regard to the public sector consumption analysis and forecast, UWF's witness Gradilone stated:

Again, a regression equation that incorporated the number of bills rendered, average monthly temperature, and the addition of systems to the service area is (sic) the predictive variables proved to be the best model.

However, in the instant case, as shown on pages 4 and 5 of Schedule G-41, UWF states:

... a regression that incorporated the number of bills rendered and the addition of large blocks of public sector customers to the service area were the variables that proved to be the best model.

- a) Why was the inclusion of a weather variable (average monthly temperature) and a system additions dummy variable appropriate in the last case but not appropriate in the instant case?
- b) Why is the inclusion of variables representing large customer block additions appropriate in the instant case but not appropriate in the last case?
- c) Did the utility prepare forecasts included or based on any variables (or combinations of variables) other than the number of bills rendered and the addition of large blocks of public sector customers?
- d) Did the utility prepare forecasts including dummy variables to account for the additions of the Ponte Vedra, San Pablo and Sunray systems into UWF's system?
- e) If the response to (c) and/or (d) is affirmative, please provide the inputs and outputs of any and all such forecasts, and present the results of each forecast in a manner consistent with the corresponding forecast presented in Table 5 on page 19 of Schedule G-41. For each forecast that was prepared, please identify the variable or variables that were used in each respective forecast.
- f) Were weather and/or the discontinuity in the historical data record created by the additions of the Ponte Verda, San Pablo and Sunray systems explicitly or implicitly accounted for in this case?
- g) In the response to (f) is affirmative, please explain how UWF accounted for weather and/or the discontinuity in the historical data record in its public sector consumption forecast.



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RESPONSE 12: (continued)

The analysis of the public sector proceeded under somewhat differently than the analysis for the residential and commercial sectors because of the small number of customers involved, and the relatively large amount of water used per customer. Given the small number of customers in the sector it was decided to use the number of bills rendered rather than use per bill. And given the concomitant large impact on overall sector demands when even a small number of public customers are added to the system, it was decided to use dummy variables to account for the addition of the public customers that were added to the system when new service areas were acquired. Once the initial projection that included the number of bills rendered, and the variables to account for the addition of new customers was made, the results of the analysis were reasonable so the analysis was adopted.

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**REQUEST 13:**

On page 19 of Schedule G-41, the actual consumption (000 gallons) for 1995 is 103,657. However, as shown on Table 7 of EXH 18 in Docket No. 960451-WS, actual annual consumption for 1995 was listed as 104,016.

- a) Is the value for 1995 consumption as shown on page 19 of Schedule G-41 correct?
- b) If the response to (a) is negative, what is the correct value for 1995 actual consumption?
- c) Please explain the reason for the discrepancy in the 1995 actual consumption as shown in the instant versus what was presented in Docket No. 960451-WS.

**RESPONSE 13:**

In the 1995 rate proceeding analysis there were discrepancies between the amount of consumption shown on the bill analysis and consumption as recorded in the Company's Customer Information system. The customer information system provided the monthly data used in the analysis of usage trends. The bill analysis was used to price out consumption and fixed service charges for ratemaking purposes. In the 1995 case it was decided to use the bill determinants from the bill analysis as the basis for the projections, and so the "actual" use as shown in Table 7 of Exhibit 18 in Docket No. 960451-WS was adjusted to be in line with the levels shown in the bill analysis. No such adjustments were made in this case, so the figures shown on page 19 of MFR Schedule G-41 are the actual data for the years indicated.

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**REQUEST 14:**

As shown on page 19 of Schedule G-41, the number of observations is seven (7), indicating that the public water consumption regression is based on annual consumption figures for the years 1991-1997. However, as shown on pages 9 and 14 of Schedule G-41, the number of observations for both the residential and commercial sectors was 84, indicating that those regressions are based on monthly consumption figures for the same 1991-1997 period. Furthermore, based on Table 7 of EXH 18 in Docket No. 960451-WS, the corresponding number of observations in that case was 60, indicating that the public water regression in that case was also based on monthly information during the 1991-1995 period.

- a) What is the utility's rationale for basing its public water projection on 7 annual observations, while basing its residential and commercial sector projections on 84 monthly observations during the same 7-year period?
- b) Why was it appropriate to base the utility's public water projection in the last case on monthly observations, but not appropriate in the instant case?
- c) Did the utility prepare public water forecasts based on monthly observations in the instant case?
- d) If the response to (c) is affirmative, please provide the inputs and outputs of any and all such forecasts, and present the results of each forecast in a manner consistent with the corresponding forecast presented in Table 5 on page 19 of Schedule G-41.

**RESPONSE 14:**

There was no explicit reasons why it was decided to use annual rather than monthly data in the analysis of water consumption in the public sector. It was simply a decision made at the time the analysis was done that seemed reasonable and that provided reasonable results based on the usage pattern since 1991.

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**REQUEST 15:**

As shown on page 19 of Schedule G-41, the explanatory variables titled "Additions of Systems 94 and Additions of Systems 95" both yielded negative X coefficients.

- a) Do the negative X coefficients for the Addition of Systems 94 variable and the Addition of Systems 95 variable indicate a negative relationship between the addition of systems in 1994 and 1995 and consumption, i.e., that the addition of systems in those years corresponds to a decrease in consumption for the public water sector?
- b) If the response to (a) is negative, please explain why the negative X coefficients for the Addition of Systems 94 variable and the Addition of Systems 95 variable does not indicate a negative relationship between those variables and public water consumption.
- c) If the response to (a) is affirmative, please explain why the utility included Addition of Systems 94 and Additions of Systems 95 as explanatory variables in its selected regression model for public water consumption.

**RESPONSE 15:**

The negative values for the coefficients for the dummy variables in the public sector analysis that were used to account for the addition of blocks of new customers in the service area were simply a function of the way the variables were entered into the database. In effect they were entered in the reverse of the typical sequence that such variables are usually added to a database. Rather than entering the number "1" for those years following the addition of the systems, the number "1" was entered for the years prior to the addition. The fact that the dummy variable data was entered in this fashion has no impact on the analysis. What the regression coefficient represent in this case is that in the absence of the new systems (i.e., during the period before they were added) total public sector use would have higher than actually recorded. In reviewing the model however, it was discovered that the dummy variables were not constructed properly. As shown in the attached table the dummy variable for the "PRE 95" column should have included "1"s for the years 1991 to 1993. The center section of the table shows the regression analysis with the proper dummy variable configuration. For clarity, the third section in the attachment is a version of the analysis with the dummy variables entered, as they would be more typically (i.e., "1"s being entered for the period after the change occurs). As seen in the table the coefficients for the dummy variable are identical, except for the sign, in both the "Original Analysis with Corrected Dummy's" and the "Corrected Analysis with Reversed Dummy's" sections of the table. The corrected analysis also yields slightly lower projections for the public sector for

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**RESPONSE 15: (continued)**

the 1998 and 1999 rate years: 136,379 versus 136,469, or 90 fewer CCF for 1998, and 137,365 versus 137,514, or 149 fewer CCF for 1999.

## UNITED WATER FLORIDA Public Water Consumption Analysis

<b>ORIGINAL ANALYSIS with ORIGINAL DUMMYS</b>						
YEAR	USE	PRE 93	PRE 95	TIME	ESTIMATE	
1991	78,144	1	0	1	75,443	
1992	78,026	1	0	2	76,488	
1993	73,295	1	0	3	77,534	
1994	98,330	0	1	4	100,650	
1995	103,657	0	1	5	101,695	
1996	129,759	0	0	6	134,378	
1997	140,043	0	0	7	135,424	
1998				8	136,469	
1999				9	137,514	
Regression Output:						
	Constant				128,107	
	Std Err of Y Est				5,198	
	R Squared				98.06%	
	No. of Observations				7	
	Degrees of Freedom				3	
			<i>PRE 93</i>	<i>PRE 95</i>		<i>TIME</i>
	X Coefficient(s)		(53,709)	(31,638)		1,045
	Std Err of Coef.		14,315	7,941		3,001
<b>ORIGINAL ANALYSIS with CORRECTED DUMMYS</b>						
YEAR	USE	PRE 93	PRE 95	TIME	ESTIMATE	
1991	78,144	1	1	1	75,503	
1992	78,026	1	1	2	76,488	
1993	73,295	1	1	3	77,474	
1994	98,330	0	1	4	100,501	
1995	103,657	0	1	5	101,486	
1996	129,759	0	0	6	134,408	
1997	140,043	0	0	7	135,394	
1998				8	136,379	
1999				9	137,365	
Regression Output:						
	Constant				128,495	
	Std Err of Y Est				5,146	
	R Squared				98.10%	
	No. of Observations				7	
	Degrees of Freedom				3	
			<i>PRE 93</i>	<i>PRE 95</i>		<i>TIME</i>
	X Coefficient(s)		(22,041)	(31,936)		986
	Std Err of Coef.		8,789	7,861		2,971
<b>CORRECTED ANALYSIS with REVERSED DUMMYS</b>						
YEAR	USE	PRE 93	PRE 95	TIME	ESTIMATE	
1991	78,144	0	0	1	75,503	
1992	78,026	0	0	2	76,488	
1993	73,295	0	0	3	77,474	
1994	98,330	1	0	4	100,501	
1995	103,657	1	0	5	101,486	
1996	129,759	1	1	6	134,408	
1997	140,043	1	1	7	135,394	
1998		1	1	8	136,379	
1999		1	1	9	137,365	
Regression Output:						
	Constant				74,517	
	Std Err of Y Est				5,146	
	R Squared				98.10%	
	No. of Observations				7	
	Degrees of Freedom				3	
			<i>PRE 93</i>	<i>PRE 95</i>		<i>TIME</i>
	X Coefficient(s)		22,041	31,936		986
	Std Err of Coef.		8,789	7,861		2,971

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**REQUEST 16:**

- a) Please describe in detail the customer growth projection methodology(ies) utilized by the utility in the instant case. This information should be provided by customer class, separated between water and wastewater. In the event the methodology(ies) differ between customer classes, this response should explain the difference(s) and the reasons therefor.
- b) To the extent the customer growth projection methodology(ies) provided in response to (a) above differ from the corresponding methodology(ies) in Docket No. 960451-WS, please indicate each instance in which the method differs and explain the reason(s) therefor.
- c) If not provided in response to a previous staff data request, please provide both the electronic files and hard copy versions of each customer growth forecast made in this case. Please ensure that all inputs and outputs (and variables, if applicable) are clearly identified. All electronic files should be on a 3½" disk in a format compatible with Lotus 5.0 for Windows.

**RESPONSE 16:**

The methodology used to project customer growth in the residential, commercial and public sectors for both water and wastewater service were essentially the same in both cases and by sector. As discussed in the analysis provided in each case, there has been an underlying base growth pattern in customers served in the UWFL systems exclusive of the one-time step increases resulting from the addition of newly acquired service areas. The basic methodology adopted to project future customer growth was to determine this underlying growth rate, and then project this rate into the future from the last known customer counts. This analysis for the residential water sector in the current case was detailed in the response to FPSC Set 5, Question 7. The attached Tables show these analyses for the commercial and public water sectors. The projections for the wastewater sector were based on assessing the trend in the percent of wastewater customer relative to the water customers served by sector. These analyses are summarized in the attached Table. These analyses were included in the electronic version of the case filed with the Commission of August 14, 1998. Please refer to the response to that data request to locate the appropriate data tables in the spreadsheet.

**UNITED WATER FLORIDA  
 Commercial Customers Served**

	Actual Cust Count	Actual Change per yr	Actual change per mo	Adj * change per mo	Adj * change per yr
<b>1991</b>	2,034		4	4	49
<b>1992</b>	2,076	43	6	3	32
<b>1993</b>	2,176	100	8	8	90
<b>1994</b>	2,392	216	15	2	23
<b>1995</b>	2,454	61	7	7	82
<b>1996</b>	2,479	25	0	0	0
<b>1997</b>	2,525	47	8	5	63
		Avg 91-95		4.60	55
		Avg 91-97 less 96		4.71	57
		Projected Growth Rate			60

NOTE: \* Exclusive of added systems



**UNITED WATER FLORIDA  
 Public Customers Served**

	<b>Annual Average Customers</b>	<b>Change per Year</b>	<b>Base Customer Count</b>	<b>Base Growth Rate</b>	<b>Projection</b>
<b>91</b>	34		34		
<b>92</b>	34	0	34	0	
<b>93</b>	35	1	35	1	
<b>94</b>	36	1	37	2	
<b>95</b>	38	3	38	1	
<b>96</b>	43	5	39	1	
<b>97</b>	57	14	40	1	
<b>98</b>					61
<b>99</b>					62
	<b>Average Change 91-97</b>			1	

## UNITED WATER FLORIDA Wastewater Customers Served

### **RESIDENTIAL SECTOR**

	Water Customers	Wastewater Customers	Wastewater / Water	Projected Water	Projected Percent	Projected Wastewater
91	18,471	14,832	80.30%			
92	19,229	15,411	80.15%			
93	21,091	16,401	77.76%			
94	23,243	17,310	74.48%			
95	23,677	17,844	75.36%			
96	24,931	18,589	74.56%			
97	25,515	19,418	76.10%			
98				26,335	75.00%	19,751
99				26,887	75.00%	20,165
<b>Average Share 93-97</b>			<b>75.65%</b>			

### **COMMERCIAL SECTOR**

	Water Customers	Wastewater Customers	Wastewater / Water	Projected Water	Projected Percent	Projected Wastewater
91	2,034	1,974	97.09%			
92	2,076	2,015	97.05%			
93	2,176	2,065	94.88%			
94	2,392	2,207	92.27%			
95	2,454	2,272	92.59%			
96	2,479	2,269	91.53%			
97	2,525	2,273	90.00%			
98				2,585	90.00%	2,327
99				2,645	90.00%	2,381
<b>Level During 97</b>			<b>90.00%</b>			

### **PUBLIC SECTOR**

	Water Customers	Wastewater Customers	Wastewater / Water	Projected Water	Projected Percent	Projected Wastewater
91	34	25	73.53%			
92	34	26	76.47%			
93	35	26	74.04%			
94	36	27	75.88%			
95	38	27	70.28%			
96	43	29	67.76%			
97	57	42	73.86%			
98				61	72.00%	44
99				62	75.00%	47
<b>Average Share 93-97</b>			<b>73.12%</b>			

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**REQUEST 17:**

For the purpose of this request, please provide the responses to (a) and (b) in the following format:

	<u>Avg. No. Customers</u>	<u>No. Bills Rendered</u>	<u>Billed Consumption</u>
WATER:			
Residential			
Commercial			
Public			
Private Fire Protection			
TOTALS:			
WASTEWATER:			
Residential			
Commercial			
Public			
TOTALS:			

- a) Please provide the average number of customers, the number bills rendered and billed consumption information for the calendar year 1997.
- b) Please provide, by customer class, the actual number of customers, the bills rendered and billed consumption information for each month during the period January 1998 – June 1998.

**RESPONSE 17:**

The data requested are provided in the attached Tables.

**UNITED WATER FLORIDA**  
**Customer, Bills and Consumption 1997 & January to July 1998**

JANUARY 1998				APRIL 1998				JULY 1998			
	Number of Customers	No. Bills Rendered	K.G. Billed Consumption		Number of Customers	No. Bills Rendered	K.G. Billed Consumption		Number of Customers	No. Bills Rendered	K.G. Billed Consumption
<b>Water</b>				<b>Water</b>				<b>Water</b>			
Residential	25,710	7,541	146,622	Residential	26,436	7,558	132,527	Residential	26,747	7,860	193,411
Commercial		2,539	144,091	Commercial		2,590	146,258	Commercial		2,623	204,682
Public		60	9,759	Public		60	11,000	Public		60	14,181
Private Fire Protection		162		Private Fire Protection		185		Private Fire Protection		166	
<b>TOTAL</b>		<b>10,322</b>	<b>300,472</b>	<b>TOTAL</b>		<b>10,391</b>	<b>289,785</b>	<b>TOTAL</b>		<b>10,749</b>	<b>412,284</b>
<b>Wastewater</b>				<b>Wastewater</b>				<b>Wastewater</b>			
Residential	19,627	5,180	88,020	Residential	20,274	5,165	91,280	Residential	20,519	5,468	125,340
Commercial		2,307	145,527	Commercial		2,344	149,231	Commercial		2,364	175,772
Public		45	5,681	Public		45	6,879	Public		45	7,018
<b>TOTAL</b>		<b>7,532</b>	<b>249,228</b>	<b>TOTAL</b>		<b>7,575</b>	<b>247,390</b>	<b>Total</b>		<b>7,877</b>	<b>308,130</b>
<b>FEBRUARY 1998</b>				<b>MAY 1998</b>							
<b>Water</b>				<b>Water</b>							
Residential	26,093	8,424	156,933	Residential	26,628	8,616	173,217				
Commercial		2,542	153,836	Commercial		2,570	190,450				
Public		59	10,788	Public		59	12,882				
Private Fire Protection		168		Private Fire Protection		170					
<b>TOTAL</b>		<b>11,193</b>	<b>320,567</b>	<b>TOTAL</b>		<b>11,415</b>	<b>376,349</b>				
<b>Wastewater</b>				<b>Wastewater</b>							
Residential	19,598	6,702	113,865	Residential	20,448	6,876	130,308				
Commercial		2,308	154,980	Commercial		2,325	163,819				
Public		44	6,362	Public		44	8,513				
<b>Total</b>		<b>9,054</b>	<b>275,207</b>	<b>Total</b>		<b>9,245</b>	<b>300,640</b>				
<b>MARCH 1998</b>				<b>JUNE 1998</b>				<b>AVERAGE 1997</b>			
<b>Water</b>				<b>Water</b>				<b>Water</b>			
Residential	26,421	10,456	200,576	Residential	26,423	10,251	294,805	Residential	25,515	103,187	2,878,572
Commercial		2,614	151,565	Commercial		2,649	301,771	Commercial	2,525	29,665	2,597,124
Public		61	10,461	Public		61	13,881	Public	58	706	206,122
Private Fire Protection		201		Private Fire Protection		202		Private Fire Protection	171	2,052	
<b>TOTAL</b>		<b>13,332</b>	<b>362,602</b>	<b>TOTAL</b>		<b>13,163</b>	<b>610,457</b>	<b>TOTAL</b>	<b>28,267</b>	<b>135,610</b>	<b>5,679,818</b>
<b>Wastewater</b>				<b>Wastewater</b>				<b>Wastewater</b>			
Residential	20,269	8,386	156,251	Residential	20,237	8,175	203,064	Residential	19,418	78,291	1,885,910
Commercial		2,367	156,003	Commercial		2,377	232,156	Commercial	2,273	27,415	2,436,022
Public		45	6,099	Public		48	11,691	Public	42	540	120,070
<b>Total</b>		<b>10,798</b>	<b>318,352</b>	<b>Total</b>		<b>10,596</b>	<b>446,911</b>	<b>Total</b>	<b>21,733</b>	<b>106,246</b>	<b>4,242,002</b>

NOTES: \* Monthly billing of existing total of customer accounts for system for commercial, public & private fire accounts no longer maintained.

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**REQUEST 18:**

Please provide the average temperature and total inches of rainfall for each month during the period January 1996 – December 1997 for the utility's service area. This information should be provided in a format consistent with the analogous data contained on page 5 of EXH 34 in Docket No. 960451-WS.

**RESPONSE 18:**

The temperature and rainfall data for 1996 and 1997 for the Jacksonville are shown in the attached Table.

## UNITED WATER FLORIDA Weather Data 1997-98

	Total Rainfall		Average Temperature	
	1996	1997	1996	1997
JAN	1.1	2.9	55.0	53.5
FEB	1.1	1.3	59.9	58.4
MAR	6.8	1.8	61.0	63.9
APR	2.9	4.6	68.5	66.3
MAY	0.1	3.4	80.3	77.0
JUN	11.4	6.3	83.0	80.9
JUL	4.2	7.7	86.4	87.3
AUG	7.8	8.2	84.4	84.8
SEP	8.5	4.0	81.6	81.2
OCT	11.5	4.8	72.4	73.2
NOV	1.4	2.4	62.3	62.0
DEC	3.2	9.8	57.3	56.1

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**REQUEST 19:**

- a) Has the utility entered into discussions and/or negotiations to purchase any other water or wastewater systems in Florida?
- b) If the response to (a) is affirmative, does the utility anticipate acquiring the system(s) prior to the end of the 1999 projected test year?
- c) If the response to (b) is affirmative, please list each water or wastewater system the utility anticipates acquiring prior to December 31, 1999. The information provided should be the most recent annual information available, presented in the format shown below:

	<u>Water</u>	<u>Wastewater</u>
Name of Utility		
County		
Data for 199X		
Number of Customers	xx,xxx	xx,xxx
Billed Usage (kgal)	x,xxx,xxx	x,xxx,xxx

**RESPONSE 19:**

- a) While United Water Florida Inc. occasionally engages in discussions regarding potential purchases of water and wastewater systems in Florida, United Water Florida Inc. is not currently in negotiations to purchase any other water or wastewater systems in Florida.
- b) Not applicable.
- c) Not applicable.

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**REQUEST 20:**

On pages 11-12 of EXH 18 in Docket No. 960451-WS, with regard to the residential wastewater use analysis and forecast, UWF's witness Gradilone stated:

Wastewater usage is clearly a function of water consumption. Therefore, to project wastewater consumption by sector, water consumption was regressed against wastewater use. Since the additions of the Ponte Verda and San Pablo service areas had the same type of effect on the wastewater customer service base as adding the system had to the water service base, dummy variables were added to the regression analysis for the residential and commercial to take this into account. (emphasis added)

However, in the instant case, as shown on pages 5 and 22 of Schedule G-41, UWF applied the approximate average ratio of wastewater consumption to water consumption for the 1995-1997 period to projected residential water consumption for the years 1998 and 1999 to arrive at the corresponding projections for residential wastewater consumption.

- a) Why were the inclusions of a water consumption variable and systems dummy variables appropriate in the last case but not appropriate in this case?
- b) What is the basis for using the average ratio of wastewater consumption to water consumption over the 1995-1997 period, rather than using the corresponding average over the 1991-1997 period, as the basis for the residential wastewater consumption forecast?
- c) What is the basis for selecting the above-referenced methodology to forecast residential wastewater consumption in this case, as opposed to selecting the corresponding forecasting methodology that was used in Docket No. 960451-WS?
- d) Did the utility prepare forecasts including or based on any variables (or combinations of variables)?
- e) Did the utility prepare forecasts including dummy variables to account for the additions to the Ponte Vedra, San Pablo and Sunray systems into UWF's systems?
- f) If the response to (d) and/or (e) is affirmative, please provide the inputs and outputs of any and all such forecasts, and present the results of each forecast in a manner consistent with the corresponding forecast presented in Table 13 of EXH 18 in Docket No. 960451-WS. For each forecast that was prepared, please identify the variable or variables that were used in each respective forecast.



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- g) Was the discontinuity in the historical data record created by the additions of the Ponte Vedra, San Pablo and Sunray systems explicitly or implicitly accounted for in this case (other than as a dummy variable in a regression calculation)?
- h) If the response to (g) is affirmative, please explain how UWF accounted for the discontinuity in the historical data record in its residential consumption forecast.

**RESPONSE 20:**

The analysis of the residential wastewater sector followed the same general premise and assumptions as that for the residential water sector. In this case, based on the knowledge gained in the previous case, and the obvious link between wastewater billings and water use, it was decided to examine the trend in wastewater billing as a percent of water billings as the basic analytic method. As shown in Table 6, Page 22 of MFR Schedule G-41 wastewater billings as a percent of total residential water billings were close to 70% during the 1995 to 1997 period (i.e., the years following the new additions to the system). For the residential wastewater sector it was assumed that this proportion would hold through 1999, hence residential wastewater use was set at a level of 70% of projected water use. No additional analysis was made for the residential wastewater sector.

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**REQUEST 21:**

UWF states on page 6 of Schedule G-41 that the analysis of commercial wastewater consumption followed the analysis for the residential sector.

- a) Why were the inclusions of a water consumption variable and systems dummy variables appropriate in the last case but not appropriate in this case?
- b) What is the basis for using the average ratio of wastewater consumption to water consumption over the 1995-1997 period, rather than using the corresponding average over the 1991-1997 period, as the basis for the commercial wastewater consumption forecast?
- c) What is the basis for selecting the above-referenced methodology to forecast commercial wastewater consumption in this case, as opposed to selecting the corresponding forecasting methodology that was used in Docket No. 960451-WS?
- d) Did the utility prepare forecasts including or based on any variables (or combinations of variables)?
- e) Did the utility prepare forecasts including dummy variables to account for the additions to the Ponte Vedra, San Pablo and Sunray systems into UWF's systems?
- f) If the response to (d) and/or (e) is affirmative, please provide the inputs and outputs of any and all such forecasts, and present the results of each forecast in a manner consistent with the corresponding forecast presented in Table 14 of EXH 18 in Docket No. 960451-WS. For each forecast that was prepared, please identify the variable or variables that were used in each respective forecast.
- g) Was the discontinuity in the historical data record created by the additions of the Ponte Vedra, San Pablo and Sunray systems explicitly or implicitly accounted for in this case (other than as a dummy variable in a regression calculation)?
- h) If the response to (g) is affirmative, please explain how UWF accounted for the discontinuity in the historical data record in its residential consumption forecast.

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**RESPONSE 21:**

The analysis of the commercial wastewater sector followed the same methodology as that for the residential wastewater sector. As shown in Table 7, Page 25 of MFR Schedule G-41 wastewater billings as a percent of total residential water billings had settled at a level of about 97% during 1997. For the commercial wastewater sector it was assumed that this proportion would hold through 1999, hence commercial wastewater use was set at a level of 97% of projected water use. No additional analysis was made for the commercial wastewater sector.

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**REQUEST 22:**

UWF states on page 6 of Schedule G-41 that the analysis of public sector wastewater consumption followed the analysis for the residential sector.

- a) Why was the inclusion of a water consumption variable appropriate in the last case but not appropriate in this case?
- b) What is the basis for using the average ratio of wastewater consumption to water consumption over the 1995-1997 period, rather than using the corresponding average over the 1991-1997 period, as the basis for the public sector wastewater consumption forecast?
- c) What is the basis for selecting the above-referenced methodology to forecast public sector wastewater consumption in this case, as opposed to selecting the corresponding forecasting methodology that was used in Docket No. 960451-WS?
- d) Did the utility prepare forecasts including or based on any variables (or combinations of variables)?
- e) If the response to (d) is affirmative, please provide the inputs and outputs of any and all such forecasts, and present the results of each forecast in a manner consistent with the corresponding forecast presented in Table 15 of EXH 18 in Docket No. 960451-WS. For each forecast that was prepared, please identify the variable or variables that were used in each respective forecast.

**RESPONSE 22:**

The analysis of the public wastewater sector followed the same methodology as that for the residential and commercial wastewater sectors. As shown in Table 8, Page 28 of MFR Schedule G-41 wastewater billings as a percent of total public water billings had settled at a level of about 58% during 1996 and 1997. For the public wastewater sector it was assumed that this proportion would hold through 1999, hence commercial wastewater use was set at a level of 58% of projected water use. No additional analysis was made for the public wastewater sector.