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SHARON ROBERTS HENDERSON

ONE INDEPENDENT DRIVE - SUITE 3000  
JACKSONVILLE, FLORIDA 32202

MAILING ADDRESS:  
POST OFFICE BOX 59  
JACKSONVILLE, FLORIDA 32201  
TELEPHONE (904) 354-2050  
TELECOPIER (904) 354-5842

BARBARA CHRISTIE JOHNSTON  
MYRA LOUGHRAN  
RALPH H. MARTIN  
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October 19, 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 October 12, 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,

Scott G. Schildberg

- ACK \_\_\_\_\_
- AFA   1
- APP \_\_\_\_\_
- CAF \_\_\_\_\_
- CMU \_\_\_\_\_
- CTR \_\_\_\_\_
- EAG \_\_\_\_\_
- LEG   1
- LIN \_\_\_\_\_
- OPC \_\_\_\_\_
- RCH \_\_\_\_\_
- SEC   1
- OTH \_\_\_\_\_

SGS/dws  
Enclosures

cc: 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  
Mr. David Draper (via facsimile)

WAS *Waller*

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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: OCTOBER 19, 1998
_____ )	

UNITED WATER FLORIDA INC.'S RESPONSE  
TO FLORIDA PUBLIC SERVICE COMMISSION  
DATA REQUEST DATED OCTOBER 12, 1998

United Water Florida Inc.'s response to the October 12, 1998,  
data request is set forth on the following pages.

Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399 - 0850

Attached you will find the workpapers explaining the changes in the forecasted balance sheets for 1998 and 1999. For your convenience, I am providing a brief explanation of the enclosed workpapers. The changes in the total assets and total liabilities and equity are shown on the workpapers. The reasons for the changes are then detailed immediately below the net change.

As you will note, the principle reason for the change in United Water Florida's capital structure stems from the financing of its capital addition program. United Waterworks Inc provides the financing for United Water Florida capital addition program by infusions of capital which is recorded by United Water Florida as Additional Paid In Capital. In addition, the Contributions in Aid of Construction related to the capital additions were also included in the forecasted balance sheets.

In addition, you requested the source of the customer deposit account. These deposits originate from laundromat operators. If you have any further questions, please let me know.

  
Frank McGuire  
Regulatory Economist



Florida Public Service Commission		Schedule: A-19		Page 1 of 2		Prepared: R. McQuire	
Comparative Balance Sheet -		Equity Capital and Liabilities		Company: United Water Florida		Docket No. 980214-WS	
Projected Test Year ending 12/31/99		Projected Test Year ending 12/31/99					
(1)		(2)		(3)		(4)	
Line No.		31-Dec-98		31-Jan-99		28-Feb-99	
Equity and Liabilities		28-Feb-99		Mar. 31, 1999		30-Apr-99	
Total Changes		(313,543)		129,075		156,104	
		753,633		524,381		544,724	
		6,997,540					
Explanation: Provide a balance sheet for years							
requested. Provide same for historical base or							
interim dates years, if not already shown.							

Comparative Balance Sheet -		Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.				
Company: United Water Florida						
Docket No. 980214-W5						
Projected Test Year ending 12/31/99						
Schedule: Projected Test Year ending 12/31/99						
(1)	(2)	(10)	(11)	(12)	(13)	(14)
Line No.	Equity and Liabilities	31-Dec-98	30-Aug-99	31-Oct-99	30-Nov-99	31-Dec-99
1	Common Stock Issued	50,000	50,000	50,000	50,000	50,000
2	Preferred Stock Issued					
3	Additional Paid in Capital	70,290,794	79,237,423	79,649,190	80,615,502	81,185,234
4	Retained Earnings	26,666,825	26,612,750	26,614,280	26,667,534	26,615,771
5	Total Equity					
6	Accounts Payable	1,217,363	774,622	776,519	780,302	951,068
7	Notes Payable					
8	Notes & Accr. Pay. - Assc. Cos.					
9	Customer Deposits	6,000	6,000	6,000	6,000	6,000
10	Revenues Billed in Advance					
11	Accrued Taxes	1,751,129	1,751,129	1,751,129	1,751,129	1,751,129
12	Miss. Current & Accrued Liabilities	1,847,273	1,847,273	1,847,273	1,847,273	1,847,273
13	Total Current Liabilities					
14	Advances for Construction	326,865	326,865	326,865	326,865	326,865
15	Deferred Income Taxes (FAS 109)	3,436,981	3,436,981	3,436,981	3,436,981	3,436,981
16	Deferred Income Taxes (liberalized dept.)	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426
17	Investment Tax Credits	1,153,724	1,137,038	1,135,942	1,132,158	1,130,271
18	Other Deferred Credits	1,028,417	1,028,417	1,028,417	1,028,417	1,028,417
19	Total deferred credits					
20	Contributions in Aid of Construction (CIAC)	65,663,485	68,478,485	68,796,485	69,721,485	69,287,485
21	Less Accumulated Amortization CIAC	(19,238,180)	(20,553,631)	(20,722,056)	(21,039,946)	(21,229,610)
22	Total Equity and Liabilities	156,141,393	165,953,401	166,495,717	167,602,947	168,287,331
	Net Change in Liabilities & Equity		996,862	562,316	46,349	684,344
<b>Items Contributing to the Net Change</b>						
Line 1	Common Stock		849,367	411,765	2,313	570,892
Line 3	Additional Paid in Capital		767	745	745	(51,763)
Line 4	Retained Earnings		1,899	1,897	1,891	170,765
Line 13	Current Liabilities		(1,899)	(1,895)	(1,891)	(1,887)
Line 19	Deferred Credits		314,000	314,000	212,080	165,000
Line 20	CIAC		(167,431)	(168,195)	(168,711)	(169,624)
Line 21	Amortization of CIAC					

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Comparative Balance Sheet -									
Equity Capital and Liabilities									
Company: United Water Florida									
Docket No. 9802-14-WS									
Projected Test Year ending 12/31/99									
Schedule: Projected Test Year ending 12/31/99									
	(1)	(2)	(10)	(11)	(12)	(13)	(14)		
Line No.	Equity and Liabilities	31-Dec-98	30-Aug-99	Sept. 30, 1999	31-Oct-99	30-Nov-99	31-Dec-99		
	Total Changes		996,882	562,316	46,349	1,060,882	684,384		

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

Comparative Balance Sheet - Assets		Funds: Public Service Commission						
Company: United Water Florida		Schedule: A-18						
Docket No. 980214-WS		Page 1 of 2						
Projected Test Year Ending 12/31/99		Prepared: F. McGuire						
Schedule: Projected Test Year ending 12/31/99		Interim/intermediate years, if not already shown						
Line No.	ASSETS	31-Dec-98	31-Jan-99	28-Feb-99	Mar. 31, 1999	30-Apr-99	31-May-99	June 30, 1999
1	Utility plant in svcs	179,413,299	179,652,799	180,164,799	180,665,799	181,461,799	182,252,299	183,703,799
2	Utility Plant-APUDC	329,028	329,028	329,028	329,028	329,028	329,028	329,028
3	Construction Work-in-Progress							
4	Other Utility Plant Adjustments	1,500,242	1,500,242	1,500,242	1,500,242	1,500,242	1,500,242	1,500,242
5	GROSS UTILITY PLANT	(38,186,015)	(38,703,104)	(39,223,191)	(39,741,279)	(40,234,366)	(40,752,453)	(41,269,941)
6	Less Accumulated Depreciation	1,190,696	1,190,696	1,190,696	1,190,696	1,190,696	1,190,696	1,190,696
7	Plant Held for Future Use	404,285	404,285	404,285	404,285	404,285	404,285	404,285
8	RWIP							
	NET UTILITY PLANT	377,785	377,785	377,785	377,785	377,785	377,785	377,785
9	Long-Term Investment	428,278	428,278	428,278	428,278	428,278	428,278	428,278
10	Cash	1,874,967	1,874,967	1,874,967	1,874,967	1,874,967	1,874,967	1,874,967
11	Assets rec'd - Const. ret.							
12	Notes & Accts Rec'd - Asst Cos.	146,269	146,269	146,269	146,269	146,269	146,269	146,269
13	Accounts Rec'd - Other	2,815,285	2,815,285	2,815,285	2,815,285	2,815,285	2,815,285	2,815,285
14	Unbilled Utility Revenue							
15	Misc. Receivables	66,104	66,104	66,104	66,104	66,104	66,104	66,104
16	Materials and Supplies	98,430	98,430	98,430	98,430	98,430	98,430	98,430
17	Misc Current & Accrd Assets							
	TOTAL CURRENT ASSETS	3,045	3,045	3,045	3,045	3,045	3,045	3,045
18	Unamortized debt disc. & Exp.							
19	Preln. Survey & Investig. Chgs							
20	Cleaning Accounts							
21	Deferred Rate Cost Exp.							
22	Fas 109 Regulatory Assets							
23	Other Deferred charges							
24	TOTAL ASSETS	156,141,594	155,827,552	155,956,637	155,112,749	155,866,579	157,850,754	157,806,978
25	Net Charge In Assets	(313,942)	(313,942)	(313,942)	(313,942)	(313,942)	(313,942)	(313,942)
	Items contributing to net change in assets:							
Line 1	Plant Additions		239,500	512,000	501,000	1,196,000	900,300	941,500
Line 3	Construction WIP							
Line 6	Account Depreciation		(519,059)	(516,037)	(516,034)	(493,687)	(516,088)	(516,587)



Line No.	ASSBTS	31-Dec-98	31-Jan-99	28-Feb-99	Mar. 31, 1999	30-Apr-99	31-May-99	June 30, 1999
Line 9	Estimated Change in each position	-	-	137,000	-	87,000	142,000	87,000
Line 10	Estimated change in Accounts Receivable	-	-	-	-	-	-	-
Line 12	Estimated change in A/C Pacc-Other	-	-	-	-	-	-	-
Line 13	Estimated change in published revenue	-	-	-	-	-	-	-
Line 16	Estimated change in miscellaneous accrued assets	-	1,838	(11,836)	-	-	-	-
Line 20	Estimated Change in Other Deferred Charges	(36,191)	-	-	56,191	(38,280)	(31)	38,811
	Total Charges			(313,942)	129,075	156,103	753,633	524,311
								548,224

Cooperative Balance Sheet - Assets  
 Company: United Water Florida  
 Docket No. 980214-VIS  
 Projected Test Year Ending 12/31/99  
 Schedule: Projected Test Year ending 12/31/99  
 Explanation: Provides a balance sheet for years requested. Provide same for historical base or immediate years, if not already shown.  
 Prepared by: R. McQuire  
 Page 1 of 2  
 Schedule: A-18  
 Florida Public Service Commission

Comparative Balance Sheet - Assets							
Company: United Water Florida							
Docket: No. 980214-WS							
Projected Test Year Ending 12/31/99							
Schedule: Projected Test Year ending 12/31/99							
Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.							
Line No	ASSETS	31-Jul-99	30-Aug-99	Sept. 30, 1999	31-Oct-99	30-Nov-99	31-Dec-99
1	Utility plant in serv	190,537,290	191,951,290	192,854,290	193,151,290	194,581,290	195,663,792
2	Utility Plant-AFUDC	329,028	329,028	329,028	329,028	329,028	329,028
3	Construction Work-in-Progress						
4	Other Utility Plant Adjments	1,500,242	1,500,242	1,500,242	1,500,242	1,500,242	1,500,242
5	GROSS UTILITY PLANT						
6	Less Accumulated Depreciation	(41,210,620)	(41,715,707)	(42,234,794)	(42,535,581)	(42,992,069)	(43,459,156)
7	Plant Held for Future Use	1,190,696	1,190,696	1,190,696	1,190,696	1,190,696	1,190,696
8	RWIP	404,285	404,285	404,285	404,285	404,285	404,285
	NET UTILITY PLANT						
	Long-Term Investment	377,785	377,785	377,785	377,785	377,785	377,785
9	Cash	881,278	881,278	881,278	881,278	881,278	881,278
10	Accts rec'd - Cust., net	2,011,967	2,011,967	2,011,967	2,098,967	2,098,967	2,098,967
11	Notes & Accts Rec'd - Asse Cos.	-	-	-	-	-	-
12	Accounts Rec'd-Other	146,269	146,269	146,269	146,269	233,269	233,269
13	Unbilled Utility Revenue	2,815,285	2,815,285	2,815,285	2,815,285	2,815,285	2,815,285
14	Misc. Receivables	-	-	-	-	-	-
15	Materials and Supplies	66,104	66,104	66,104	66,104	66,104	66,104
16	Misc Current & Accrd Assets	98,430	98,430	98,430	98,430	98,430	98,430
17	TOTAL CURRENT ASSETS						
18	Unamortized debt disc. & Exp.						
19	Prelim. Survey & investig. Chgs						
20	Clearing Accounts	3,045	3,045	3,045	3,045	3,045	3,045
21	Deferred Rate Case Exp.						
22	Gas 109 Regulatory Assets						
23	Other Deferred charges	5,785,434	5,873,404	6,051,806	6,015,342	6,015,312	6,094,281
25	TOTAL ASSETS	164,958,518	165,933,401	166,495,716	166,542,065	167,602,847	168,287,531
	Net Change in Assets	6,997,340	976,843	552,315	45,349	1,059,882	684,384
	Items contributing to net change in assets:						
Line 1	Plant Additions	6,833,491	1,414,069	903,000	297,000	1,430,000	1,052,503
Line 3	Construction WIP						
Line 6	Accum Depreciation	58,421	(505,097)	(519,087)	(301,187)	(456,058)	(477,087)





Comparative Balance Sheet - Equity Capital and Liabilities		Florida Public Service Commission			
Company: United Water Florida		Examination: Provide a balance sheet for years requested.		Schedule A-19	
Docket No. 98071-WS		Provide the same for historical base or intermediate years if not already shown.		Page 2 of 2	
Project of Test Year Ending 12/31/99		31-Aug-98	30-Sep-98	31-Oct-98	31-Dec-98
Schedule Intermediate Year ending 12/31/98					
Line No.	Equity and Liabilities	31-Aug-98	30-Sep-98	31-Oct-98	31-Dec-98
1	Common Stock Issued	50,000	50,000	50,000	50,000
2	Preferred Stock Issued	67,318,339	67,318,339	64,781,299	70,290,794
3	Additional Paid in Capital	26,334,201	26,417,357	26,480,513	26,606,825
4	Retained Earnings	93,722,541	93,785,697	93,848,833	96,947,619
5	Total Equity	1,164,941	1,164,941	1,164,941	1,217,265
6	Accounts Payable				
7	Notes Payable				
8	Notes & Accts Pay - Assoc. Cos.	6,000	6,000	6,000	6,000
9	Contract Deposits				
10	Revenues Billed in Advance	1,777,570	1,953,063	1,953,063	1,751,129
11	Accrued Taxes	1,760,803	1,800,530	1,813,850	1,847,278
12	Inst. Current & Accrued Liabilities	4,624,197	4,749,041	4,937,807	4,821,767
13	Total Current Liabilities	326,865	326,865	326,865	326,865
14	Advances for Construction	3,436,981	3,436,981	3,436,981	3,436,981
15	Deferred Income Taxes (FAS 109)	1,799,426	1,799,426	1,799,426	1,799,426
16	Deferred Income Taxes (liberalized depr.)	1,160,843	1,158,989	1,156,977	1,153,124
17	Investment Tax Credit	1,386,564	965,439	966,324	1,028,417
18	Other Deferred Credits	8,110,679	7,687,620	7,686,713	7,744,313
19	Total deferred credits	64,193,485	64,657,485	65,116,485	65,863,485
20	Contributions in Aid of Construction (CIAC)	(18,599,849)	(18,737,930)	(18,917,086)	(19,234,180)
21	Less Accumulated Amortization CIAC	152,050,062	152,151,912	152,672,831	156,141,505
22	Total Equity and Liabilities	454,165	461,850	462,082	462,082
Net Change in Liabilities & Equity					
Items Contributing to the Net Change					
Line 1	Common Stock				
Line 3	Additional Paid in Capital				
Line 4	Retained Earnings	61,157	63,156	63,156	63,156
Line 13	Current Liabilities	131,121	123,844	188,766	1,006,169
Line 19	Deferred Credits	(12,203)	(423,669)	(847)	58,691
Line 20	CIAC	429,000	494,000	498,900	540,010
Line 21	Amortization of CIAC	(1,56,910)	(1,58,690)	(1,60,167)	(1,60,927)
Total Changes		654,165	101,850	520,919	2,816,392

Line No	ASSETS	31-Dec-97	31-Jan-98	28-Feb-98	Mar-14, 1998	30-Apr-98	31-May-98	June 30, 1998	31-Jul-98
1	Utility plant in use	156,221,512	158,621,199	160,179,059	160,970,899	161,764,599	162,688,459	164,944,599	165,714,699
2	Utility plant (ARMDC)	329,028	329,028	329,028	329,028	329,028	329,028	329,028	329,028
3	Construction Work-in-Progress	7,992,263	5,641,653	4,099,763	1,267,013	451,915			
4	Other Utility Plant Adjustments	1,503,242	1,500,242	1,500,242	1,500,242	1,500,242	1,500,242	1,500,242	1,500,242
5	GROSS UTILITY PLANT	(32,856,583)	(33,316,989)	(33,774,310)	(34,234,630)	(34,674,430)	(35,124,771)	(35,582,092)	(36,041,412)
6	Less: Accumulated Depreciation	1,190,696	1,190,696	1,190,696	1,190,696	1,190,696	1,190,696	1,190,696	1,190,696
7	Plant for Future Use	404,285	404,285	404,285	404,285	404,285	404,285	404,285	404,285
8	NET UTILITY PLANT	134,811,443	134,590,124	133,928,603	131,427,533	130,966,115	130,987,979	132,786,758	133,097,531
9	Long-Term Investment	377,785	377,785	377,785	377,785	377,785	377,785	377,785	377,785
10	Cash	428,278	428,278	428,278	428,278	428,278	428,278	428,278	428,278
11	Accounts rec'd - Cust, net	1,874,957	1,874,957	1,874,957	1,874,957	2,374,967	2,374,967	2,374,967	2,374,967
12	Notes & Acc'ts Rec'd - Assn Co	146,269	146,269	146,269	146,269	146,269	146,269	146,269	146,269
13	Accounts Rec'd-Other	2,815,285	2,815,285	2,815,285	2,815,285	2,815,285	2,815,285	2,815,285	2,815,285
14	Unbilled Utility Revenue	66,104	66,104	66,104	66,104	66,104	66,104	66,104	66,104
15	Notes, Receivables	98,430	98,430	98,430	98,430	761,580	435,783	98,430	98,430
16	Materials and Supplies	5,429,333	5,429,333	5,429,333	7,429,333	7,592,483	7,080,087	6,929,333	7,076,849
17	Misc Current & Acc'd Assets	9,183,731	9,183,731	9,183,731	9,183,731	9,183,731	9,183,731	9,183,731	9,183,731
18	Unamortized Debt disc. & Bgn.	10,055,340	10,055,340	10,055,340	10,055,340	10,055,340	10,055,340	10,055,340	10,055,340
19	Premium Survey & Investing Chgs	3,045	3,045	3,045	3,045	3,045	3,045	3,045	3,045
20	Clearing Accounts	3,045	3,045	3,045	3,045	3,045	3,045	3,045	3,045
21	Deferred Rate Case Exp.	-	-	-	-	-	-	-	-
22	Res 109 Regulatory Assets	-	-	-	-	-	-	-	-
23	Other Deferred Charges	11,043,725	11,043,725	11,043,725	11,043,725	11,043,725	11,043,725	11,043,725	11,043,725
24	TOTAL ASSETS	149,381,018	149,476,484	149,476,484	149,293,036	148,994,766	148,504,236	151,137,601	151,595,897
	Net Change in Assets	39,605	65,465	(163,448)	(298,270)	(490,530)	2,638,855	458,269	
	Items contributing to net change in assets:								
Line 1	Plant Additions	2,329,687	1,557,930	1,557,930	791,890	791,500	791,500	924,100	770,100
Line 3	Construction WIP	(2,230,600)	(1,551,920)	(2,832,750)	(451,913)				
Line 6	Accum Depreciation	(460,406)	(457,321)	(459,420)	(459,420)				
Line 10	Balance Change in cash position	-	-	(0)	1,020,020				

Comparative Balance Sheet - Assets  
 Company: United Water Florida  
 Doc# No. 980214WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Interim, Year ending 12/31/98  
 Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.  
 Page 1 of 2  
 Schedule: 5-18  
 Preparer: F. McGuire

Comparative Balance Sheet - Assets										Florida Public Service Commission	
Company: United Water Florida										Schedule: A-18	
Docket No. 580214-WS										Page 1 of 2	
Project of Test Year Ending 12/31/99										Preparer: F. McGuire	
Schedule: Intermediate Year ending 12/31/98										Explanation: Provide a balance sheet for years requested. Provide same for historical base of intermediate years, if not already shown.	
Line No.	ASSETS	1	2	3	4	5	6	7	8		
		31-Dec-97	31-Jan-98	28-Feb-98	Mar. 31, 1998	30-Apr-98	31-May-98	June 30, 1998	31-Jul-98		
Line 11	Estimated Change in Accounts Receivable	-	-	0	600,000	-	-	-	-	-	-
Line 13	Estimated change in A/C Rep-Other	0	-	-	-	-	-	-	-	-	147,516
Line 14	Estimated change in unbilled revenue	-	-	-	500,000	(500,000)	-	-	-	-	-
Line 17	Estimated change in miscellaneous accrued assets	-	-	-	-	663,150	(325,817)	(937,939)	-	-	-
Line 22	Estimated Change in Other Deferred Charges	500,925	566,767	566,767	317,822	-	-	965,340	-	-	-
	Total Changes	39,606	93,466	93,466	(183,448)	(298,270)	(490,530)	2,633,365	458,296	-	-

Line No.	ASSETS	31-Dec-97	30-Aug-98	31-Oct-98	30-Nov-98	31-Dec-98
Line No.						
1	Utility plant in svc	156,291,512	166,595,799	169,691,499	170,577,399	174,143,999
2	Utility Plant (AFUDC)	329,028	329,028	329,028	329,028	329,028
3	Construction Work-in-Progress	7,992,263	-	-	-	-
4	Other Utility Plant Adjustments	1,500,242	1,500,242	1,500,242	1,500,242	1,500,242
5	GRAND UTILITY PLANT	156,291,512	166,595,799	169,691,499	170,577,399	174,143,999
6	Less Accumulated Depreciation	(32,836,583)	(36,530,733)	(36,932,054)	(37,368,874)	(37,815,635)
7	Plant for Future Use	1,190,656	1,190,696	1,190,696	1,190,696	1,190,696
8	RAMP	404,285	404,285	404,285	404,285	404,285
	NBT UTILITY PLANT	134,851,413	133,519,317	133,363,695	136,637,776	139,754,555
9	Long-Term Investment	377,785	377,785	377,785	377,785	377,785
10	Cash	-	428,278	428,278	428,278	428,278
11	Accts recb - Cust. and	1,874,567	2,375,967	1,792,340	1,874,567	1,874,567
12	Notes R. Accts Recb - Assr Cos	-	-	-	-	-
13	Accounts Recb-Other	146,269	326,171	146,269	146,269	146,269
14	Unbilled Utility Revenue	2,815,285	2,815,285	2,815,285	1,999,497	1,895,672
15	Miss Recoveries	-	-	-	-	-
16	Materials and Supplies	66,104	66,104	66,104	66,104	66,104
17	Miss Current & Acord Assets	98,430	98,430	98,430	98,430	98,430
	TOTAL CURRENT ASSETS	5,429,233	7,109,235	5,346,706	4,613,565	4,509,720
18	Unamortized debt disc. & Exp.	-	-	-	-	-
19	Prelin. Survey & Investing Chgs	-	-	-	-	-
20	Clearing Accounts	3,045	3,045	3,045	3,045	3,045
21	Deferred Rate Case Exp.	-	-	-	-	-
22	Part 109 Regulatory Assets	-	-	-	-	-
23	Other Deferred charges	8,679,806	11,040,650	11,040,680	8,679,806	8,679,806
	TOTAL DEFERRED DEBITS	8,682,851	11,043,725	11,043,725	11,043,725	8,682,851
24	TOTAL ASSETS	159,341,412	152,050,922	152,151,912	152,672,831	153,724,911
	Net Change in Assets	454,165	101,650	520,819	652,660	2,816,593
	Items contributing to net change in assets:					
Line 1	Plant Additions	881,160	2,295,700	1,685,500	3,568,600	5,267,300
Line 3	Construction WIP	-	-	-	-	-
Line 6	Accum Depreciation	(459,221)	(431,321)	(431,820)	(451,821)	(370,320)
Line 10	Estimated Change in cash position	-	-	(1,000,000)	-	-

Comparative Balance Sheet - Assets  
 Company: United Water Florida  
 Explanation: Provide a balance sheet for years requested. Provide same for historical base or requested. Intermediate years, if not already shown.  
 Prepared: F. Nozovic  
 Schedule: A-18  
 Page 2 of 2  
 Projected Test Year Ending 12/31/99  
 Schedule: Intermediate Year ending 12/31/98



Comparative Balance Sheet - Assets		Florida Public Service Commission					
Company: United Water Florida		Explanation: Provide a balance sheet for years				Schedule: A-18	
Docket No. 960214-WS		requested. Provide same for historical base or				Page 2 of 2	
Projected Test Year Ending 12/31/99		intermediate years, if not already shown.				Preparer: F. McGuire	
Schedule: Intermediate Year ending 12/31/98							
		1	9	10	11	12	13
Line No.	ASSETS	31-Dec-97	30-Aug-98	Sept. 30, 1998	31-Oct-98	30-Nov-98	31-Dec-98
Line 11	Estimated Change in Accounts Receivable		-	(582,627)	82,627	-	-
Line 13	Estimated change in A/C Pre-Other		32,386	(179,902)	-	-	819,613
Line 14	Estimated change in unbilled revenue		-	-	(845,768)	(103,825)	-
Line 17	Estimated change in miscellaneous accrued assets		-	-	-	-	-
Line 22	Estimated Change in Other Deferred Charges		-	-	-	(2,360,874)	(3,000,000)
	Total Changes		434,165	101,850	520,919	652,080	2,816,593