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October 23, 1998

**HAND DELIVERY**

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

RE: <sup>980214-WS</sup> ~~Undocketed~~ Audit control 98-169-1-1  
In Re: Rate Case Audit Report - Projected Test Year  
Ended December 31, 1999

Dear Ms. Bayo:

In connection with the above-referenced matter, please find enclosed for filing an original and seven copies of Comments of United Water Florida Inc. to Audit Report on Rate Case By the Bureau of Auditing. Please file the original and distribute the copies in accordance with your usual procedures.

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

Sincerely yours,

Scott G. Schildberg

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- AFA 3
- APP \_\_\_\_\_
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- CTR \_\_\_\_\_ SGS:dws  
Enclosures
- EAG \_\_\_\_\_
- LEG 1 ee: Mr. Walton F. Hill
- LIN \_\_\_\_\_ Mr. Jack Schreyer (2 sets)
- OPC \_\_\_\_\_ Mr. Gary R. Moseley (2 sets)
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DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Rate Case Audit Report - )	UNDOCKETED
Projected Test Year Ended )	Audit Control 98-169-1-1
December 31, 1999 )	Date Submitted for
_____ )	Filing: October 23, 1998

COMMENTS OF UNITED WATER FLORIDA INC.  
TO AUDIT REPORT ON RATE CASE  
BY THE BUREAU OF AUDITING

United Water Florida Inc., a Florida corporation (hereinafter referred to as "United Water Florida" or "Utility"), by and through its undersigned attorneys, makes the following responses to the audit exceptions and disclosures contained in that certain Audit Report of the rate case of United Water Florida, for the projected test year ended December 31, 1999, Audit Control number 98-169-1-1 ("Audit Report"), received on October 9, 1998:

Auditor's Report - Opinion

On page 1 of the Audit Report, the audit staff stated:

In our opinion, schedules [prepared by the Utility as part of its petition for rate relief in Docket No. 980214-WS] ... present fairly, in all material respects, the utility's books and records, maintained in conformity with the accounting practices prescribed by the Florida Public Service Commission.

United Water Florida agrees that its schedules present fairly, in all material respects, its books and records and that its books and records are maintained in conformity with the accounting practices prescribed by the Florida Public Service Commission ("Commission"). However, United Water Florida does not agree with several of the other statements in the summary of the Audit Report, including the Summary of Significant Findings. United Water

Florida will address such statements in the following responses to the exceptions and disclosures. A list of the Exhibits submitted with these Comments is as follows:

Exception No. 1

E1-A Index of MFRs  
E1-B Response to Audit Request No. DV-6-4  
E1-C Response To Audit Request No. DV-2-2  
E1-D Response to Audit Request No. 45  
E1-E Customized Report - March 1998

Exception No. 2

E2-A Response to Audit Request No. 38  
E2-B Reconciliation of the Subsidiary Ledger 300 Accounts to the General Ledger, and then to the MFRs

Exception No. 3

E3-A Response to Audit Request DV-6-1  
E3-B Response to Audit Request No. 49  
E3-C Schedule of Excess Depreciation Relating to Fully Depreciated Plant Method on Group Depreciation

Exception No. 4

E4-A Balance Sheet Report

Disclosure No. 1

D1-A Revised Schedule G-20

Disclosure No. 2

D2-A Letter from JEA

Disclosure No. 3

D3-A Excerpt of Balance Sheet, Audit Response 45, Schedule 4

Disclosure No. 4

D4-A            Summarization of Project Amounts and Documentation

Disclosure No. 5

None

Disclosure No. 6

None

Disclosure No. 7

D7-A            Response to Deficiency Letter June, 1998, Item No. 1  
                  (Schedule C-7, pages 3, 4, and 5)

Disclosure No. 8

None

Disclosure No. 9

None





Exception No. 1

Contrary to the general statements in Exception No. 1, United Water Florida has supported its Minimum Filing Requirements ("MFR") schedules as required by Rule 25-30.450, Florida Administrative Code ("FAC"). Furthermore, United Water Florida's supporting information is organized in a systematic and rational manner. As we will show in more detail below, during the course of this rate case proceeding, United Water Florida has provided numerous worksheets, responded to extensive audit requests, generated customized reports, and organized and participated in meetings designed to aid the audit staff.

United Water Florida even included supporting information in its filing. In addition to the standard schedules for MFRs (i.e., the A, B, C, D, E, and F schedules), United Water Florida included fifty-three (53) supporting G schedules. Most of the G schedules are worksheets which support the standard MFR schedules. The MFR index sets forth a brief description of the subject matter of each of the various G schedules, identifies the schedule number, and provides the MFR page number. A copy of the index of the MFRs is attached as Exhibit E1-A. The standard MFR schedules include cross-references to their supporting G schedules (e.g., Schedule A-3, page 1 of 2, refers to Schedules G-7, G-8, G-9, G-10, G-11, and G-12). United Water Florida's provision of such well organized schedules in its filing provided the audit staff with the opportunity to verify the standard MFR schedules in an expedient manner and in a minimum amount of time. Furthermore, United Water

Florida also prepared customized reports from its computer system for the audit staff's use.

United Water Management and Services Company ("UWM&S") greatly improved its computer system in 1997 by installing an Integrated Financial Management System ("IFM System") which utilizes PeopleSoft™. UWM&S previously used technologically antiquated mainframe computer systems which were primarily batch systems with little or no on-line capability to query data bases or develop ad hoc queries. The previous systems were lacking integration and required manual manipulation of data. The replacement of the old systems dramatically reduced the risk of disruption due to Year 2000 problems. Companies are increasingly needing to rely on the use of electronic media for their record keeping and the use of such electronic media record keeping leads to improved decision making.

The company's new computer system is a desktop system dedicated to providing a data base sophisticated enough to maintain the property and related depreciation records of the subsidiaries of United Waterworks Inc. in conformance with the applicable rules and regulations of the various regulatory agencies. The raw data is inputted into the data base and, using the desktop tools, the company generates the necessary reports.

The company's investment in the new computer system has improved United Water Florida's record keeping. For example, United Water Florida previously had to rely on summarizing by hand the plant records by 300 accounts. It performed this function when

preparing annual Commission reports and its general ledger only reported the total plant in service. United Water Florida now has an electronic subledger that maintains detailed records of plant by 300 accounts.

United Water Florida and UWM&S have devoted a great deal of time and effort to aid the audit staff. United Water Florida and UWM&S were served with 73 Audit Requests, including many with several subparts (totaling approximately 260 subsections), as well as numerous informal requests for information. In addition to answering the audit requests, other data requests, and informal requests, United Water Florida made its onsite personnel available for consultation by the audit staff during the field audit of United Water Florida. UWM&S also sent several representatives to the local office in order to aid the audit staff. Also, the company prepared and made several presentations to demonstrate the computer system's capabilities and the means for obtaining useful reports. For example, the Manager-General and Asset Accounting provided a step-by-step chronology of the asset management system and how it provided the plant and depreciation records required by the Florida Public Service Commission. When the audit staff spent the week of August 31, 1998, at UWM&S headquarters to review records, UWM&S made its onsite personnel available for consultation, including the following:

<u>Name</u>	<u>Title</u>
Frank Hildabrand	Manager-Engineering/Planning
Tom Cleveland	Managing Director-Capital Projects and Technical Support
Jack Schreyer	Manager-Rates

Mary Egan-Long  
Frank Gradilone III  
Bill Becker  
John Gebbia

Rate Analyst III  
Manager-Resource Planning, Rates  
Director of Accounting  
Manager-General and Asset  
Accounting  
Regulatory Economist

Frank McGuire

Supporting information for the MFRs is stored in United Water Florida's computer data base. The information can be retrieved by asking systematic and rational questions. United Water Florida and UWM&S obtained information from the data base by using the audit staff's questions and provided the results to the audit staff. The company answered all audit requests. When the audit staff was not satisfied with the information provided, it would inform the company and the company would obtain and provide additional reports. The company does not believe that there are any specific audit document requests which were insufficiently answered, nor does Exception No. 1 of the Audit Report identify any such request. The company admits that, on one occasion, it provided the audit staff with copies of MFR schedules in response to a request for worksheets to support other MFR schedules (MFR A-9,10). The company believed that the MFRs provided the requested information. However, the company subsequently provided additional information to the audit staff supported by a journal entry with its Responses to Audit Requests Nos. DV-6-4 and DV-2-2, copies of which are attached as Exhibits E1-B and E1-C. These Responses restated the accumulated depreciation balances by plant account, but had no impact on the total accumulated depreciation.

One source of difficulty for the audit was that because the transition to the new computer system occurred in the base year,

additional work was required to track information from the old computer system through the new computer system. However, United Water Florida believes that this difficulty had been addressed by both the audit staff and the company by the agreement between the audit staff and the company to focus on the reconciliation of 1997 year end balances instead of monthly balances. The company provided the requested support for 1997 year end plant balances in the Response to Audit Request No. 45, a copy of which is attached as Exhibit E1-D.

The primary problem in connection with the audit was a question of documentation format. The information sought to be reviewed by the audit staff is contained in the computer data base. The computer system uses PeopleSoft™, a standard off the shelf software. It provides information in a format which is consistent with the use of such information today. However, the audit staff is accustomed to reviewing data provided in a different format. Frequently, representatives of United Waterworks and United Water Florida would respond to requests for information from the audit staff, including audit requests, but because it was not in the format preferred by the audit staff, the audit staff would request that the company provide the information in another format. In order to convert the information to the format requested by the audit staff, the company had to query the data base for information and create new reports, which took additional time.

One example of the format issue occurred with the plant matrix. The company provided the audit staff with a matrix of its

plant accounts. The year end plant balances were extensively explored during the outside audit beginning the week of August 31. This process culminated in the response to Audit Request No. 45 which presented the information in a format acceptable to audit staff. This information was accessible through the new system, and the Response to No. 45, with the minor reconciliation discussed in Exception No. 2, agreed with the initial MFRs.

Other examples of "customized" supporting information are the Responses to Audit Requests 45 and 49, which provided a step-by-step chronology of the retrieval and recording of assets from the asset management system through the general ledger to the MFRs. Another example of such a customized report is attached as Exhibit E1-E; a March 1998 report on wastewater plant in service and a general ledger summary.

Despite the large number of requests, the extensive analysis required to answer many of the requests, and the short turnaround time for responding (e.g., two days), United Water Florida provided information in a timely manner, and made extensive efforts to comply with audit staff's follow up requests. Many of the alleged delays related to customizing the reports pursuant to the audit staff's request.

Even despite the allegations of Exception No. 1, the audit staff stated its opinion that United Water Florida's MFRs present fairly in all material respects United Water Florida's books and records. The materiality aspect is demonstrated in the remainder of the audit exceptions. Audit Exception No. 2 relates to a

0.0088% difference in plant accounts, Audit Exception No. 3 relates to a theoretical calculation of depreciation expense which incorrectly reflects depreciation expense on fully depreciated property, and which would produce a 3.39% increase in depreciation expense for customers. Audit Exception No. 4 ultimately has no differences.





**UNITED WATER FLORIDA INC.  
WATER AND WASTEWATER DIVISION**

**MINIMUM FILING REQUIREMENTS**

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**UNITED WATER FLORIDA INC.  
WATER AND WASTEWATER DIVISION**

**MINIMUM FILING REQUIREMENTS**

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**UNITED WATER FLORIDA INC.  
WATER AND WASTEWATER DIVISION**

**MINIMUM FILING REQUIREMENTS**

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**UNITED WATER FLORIDA INC.  
WATER AND WASTEWATER DIVISION**

**MINIMUM FILING REQUIREMENTS**

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\*Information to be provided in separate binders.

FLC DA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUESTS  
TO UNITED WATER FLORIDA INC.  
DOCKET NO. 980214-WS

REQUEST NO. DV-6:

4. The response to DV-2, Question 2 is a listing of the debits and credits for the "Bill Becker" Journal Entry to accumulated depreciation. Please provide an explanation on why this adjustment was made, what errors were intended to be corrected, or what calculations were changed. Please include a detailed discussion on how this affects depreciation and amortization expense. If it does not affect the expense accounts, please explain why.

RESPONSE TO NO. DV-6: Question 4

The allocations of depreciation expense which is reflected in the current MFRs filed in connection with the Proposed Agency Action used as the basis of allocation the current depreciation rates. However, upon closer examination, it was clear that this allocation method was flawed inasmuch as it did not recognize the appropriate weighting of the depreciable plant account balances. In contrast, the "Bill Becker" adjustment appropriately recognizes the balances of the depreciable plant, and appropriately adjusted the balances of the accumulated depreciation plant accounts.

There is no impact on the amount of the depreciation expense because both methods used the total depreciation expense recorded in 1997. Similarly, it does not affect the expense accounts because the total amount of depreciation was recognized in the income statement; only the individual plant account balances of accumulated depreciation had to be revised, but these revisions did not change the overall depreciation expense. As you will note in reviewing the copy of the journal entry which we sent to you, the total depreciation expense did not change.







FLC OJA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUESTS  
TO UNITED WATER FLORIDA INC.  
DOCKET NO. 980214-WS

REQUEST NO. DV-2:

2. Provide a copy of the Journal Entry referenced in your response to Document Request No. 49. This referenced a reallocation of the accumulated depreciation between accounts.

RESPONSE TO NO. DV-2: Question 2

2. Please see attached journal entries. Journal entries will be recorded to Asset Management in October 1998.

ATTACHMENT TO  
 DV-2  
 QUESTION 2

United Water Florida  
 Entry needed to adjust Accumulated depreciation-Wastewater  
 As of December 31, 1997

Account	Dr.	Cr.
303.5		6,144
354.2	80,837	
360.2		186,035
361.2		557,046
362.2	48,999	
363.2		222,324
364.2	294,148	
365.2	36,547	
354.3		25,530
370.3		22,196
371.3		45,310
354.4		166,025
380.4		638,358
381.4	38,649	
382.4		17,548
389.4	71,508	
354.5		107,026
390.5	155,069	
391.5		2,078
392.5	163,419	
393.5	178,096	
394.5	182,451	
395.5	238,729	
396.5	138,556	
397.5	148,000	
398.5	149,851	
Trf. To wastewater	18,949	Entry Booked 9/24/98
Adjust CIAC amort		50,173 Entry Booked 9/24/98
CIAC Depreciation adjustment	6,101	
Rounding		2
CIAC Amort-Sunray	95,886	
	2,045,795	2,045,795

ATTACHMENT TO

DV-2

QUESTION 2

United Water Florida  
 Entry needed to adjust Accumulated depreciation-Water  
 As of December 31, 1997

Account	Dr.	Cr.
304.2		19,818
305.2	1,794	
306.2	10,612	
307.2		13,352
308.2	10,612	
309.2	7,128	
311.2		22,616
304.3		5,756
320.3		37,434
304.4	11,186	
330.4		28,479
331.4		441,480
333.4		177,837
334.4		64,845
335.4		41,215
339.4	20,145	
304.5	10,421	
340.5	8,164	
341.5		1,235
342.5	70,086	
343.5	132,650	
344.5	84,939	
345.5	172,271	
346.5	75,185	
347.5	107,998	
348.5	123,191	
Trf. To wastewater		18,949 Entry Booked 9/24/98
Adjust CIAC amort		26,370 Entry Booked 9/24/98
CIAC Depreciation adjustment	1,159	
Rounding	6	
CIAC Amort-Sunray	51,839	
	899,386	899,386



REQUEST NO. 45

1. Reconcile TOTAL 300 account Plant in Service for each month from the above MFR Schedules to the General Ledger.
2. Reconcile each 300 account amount on the above MFR Schedules to an Asset Management Schedule prepared only for 300 account balances ended the proper month in 1997. Every amount every month needs to be reconciled.
3. Reconcile any Asset Management Schedule used in 2. Above to the General Ledger.

RESPONSE TO NO. 45:

1. As per agreement with the staff audit manager, Bob Moore, during the NJ Office audit, the week of August 31, the Company is providing this data at year end December 31, 1997.
  - a. Please refer to the attached Schedule 1, and Schedule 1A, which reflects the MFR'[s as filed, water and wastewater respectively.
  - b. Please refer to the attachment to audit request #38 for the reconciliation of the MFR's to the general ledger.
2. Attached Schedule 2, shows the 300 account amounts per the asset management report for both water and wastewater operations.
  - a. Please refer to the attached schedule 3, for the reclassification Journal Entries necessary to bridge the gap between asset management schedules and the MFR's.
3. Please refer to the plant matrix per schedule 4.

Schedule 1  
Page 1 of 10

A/C NUMBER		Water Plant DESCRIPTION	1997 Dec	AS Schedule According to the MFR's at December 31, 1997			
				.1	.2	.3	.4
UNITED WATER FLORIDA				Florida Public Service Commission			
Water Plant in Service by primary acct.				Schedule A-5			
Docket No.: 980214-WS				Page of 15			
Projected Test Year ended 12/31/99				Preparer: McGuire			
Schedule-1 historical Base Year ended 12/31/97				Recap Schedules: A1, A4			
[Historic [x] Projected [ ]]				Water Utility Plant A			
OLD/NEW		INTANGIBLE PLANT					
301/301.1	WO	ORGANIZATION	202,559	202,559.00			
	CP		44,050	44,050.00			
	SA		(22,025)	(22,025.00)			
302/302.1	WO	FRANCHISE & CONSENTS	295,686	295,686.00			
	CP		35,808	35,808.00			
	SA		(16,941)	(16,941.00)			
303		MISC. INTANGIBLE PLANT	235,840			235,840	
TOTAL		INTANGIBLE PLANT					
		SOURCE OF SUPPLY PLANT					
310/303.2		LAND & LAND RIGHTS	501,904		501,904		
311/304.2		STRUCTURES & IMPROVEMENTS	680,483		680,483		
312/305.2		COLLECT & IMPOUND RESERVOIR	297,614		297,614		
313/306.2		LAKE, RIVER, & OTHER INTAKE			-		
314/307.2		WELLS & SPRINGS	1,079,307		1,079,307		
315/308.2		INFILTRATION GALLERIES	7,512		7,512		
316/309.2		SUPPLY MAINS	241,007		241,007		
317		OTHER SOURCE PLANT	6,146		6,146		
TOTAL		SOURCE OF SUPPLY					
		PUMPING PLANT					
320/303.2		LAND & LAND RIGHTS	59,021		59,021		
321/304.2		STRUCTURES & IMPROVEMENTS	1,394,445		1,394,445		
322		BOILER PLANT EQUIP					
323/311.2		OTHER POWER PROD EQUIP	983,229		983,229		
324/311.2		STEAM PUMPING EQUIP			-		
325/311.2		ELECTRIC PUMPING EQUIP	2,493,807		2,493,807		

SCHEDULE 1  
WATER







UNITED WATER FLORIDA									
Water Plant in Service by primary acct.						Florida Public Service Commission			
Docket No.: 980214-WS						Schedule A-5			
Projected Test Year ended 12/31/99						Page of 15			
Schedule-Historical Base Year ended 12/31/97						Preparer: McGuire			
Historic [x] Projected [ ]						Recap Schedules: A1, A4			
						Water Utility Plant A		AS Schedule According to the MFR's	
				1997		at December 31, 1997			
A/C NUMBER	Water Plant DESCRIPTION			1997 Dec		1	2	3	4
	CP	1981 & PRIOR		29,769					
	CP	1982 & AFTER		96,511					
	SA	SEWER ALLOCATION		(63,707)					
394/343.5		TOTAL TOOLS,SHOP GARAGE EQUIP							
395/344.5	WO	LABORATORY EQUIPMENT		1,459					
	CP			21,354					
	SA			(10,678)					
396/345.5		POWER OPERATED EQUIPMENT							
	WO	WATER ONLY		(891)					
	CP	PRIOR 1981		13,621					
	CP	1981 BACKHOE		22,515					
	CP	1982 & AFTER		97,745					
	SA	SEWER ALLOCATION		(66,943)					
396/345.5		TOTAL POWER OPER EQUIP							
397/346.5	WO	COMMUNICATION EQUIPMENT		108,740					
	CP	SCADA		825,758					
	SA			(412,880)					
398/347.5		MISCELLANEOUS EQUIP							
	WO	WATER ONLY		30,657					
	CP	1. PRIOR 1982		11,385					
	CP	2. 1983 & AFTER		78,230					
	SA	SEWER ALLOCATION		(44,809)					
398/347.5		TOTAL MISCELLANEOUS EQUIP							
399/348.5	WO	OTHER TANGIBLE PROPERTY		29,983					
	CP			8,154					
	SA			(4,077)					
		TOTAL GENERAL PLANT							

Rec. to Bk Dpr  
Schedule



Schedule 1  
Page 6 of 10

UNITED WATER FLORIDA					
Water Plant in Service by primary acct.					
Docket No.: 980214-WS					
Projected Test Year ended 12/31/99					
Schedule-Historical Base Year ended 12/31/97					
Historic [x] Projected [ ]					
A/C		Water Plant		Miscellaneous	Total Plant
NUMBER		DESCRIPTION	5		in Service
OLD/NEW		INTANGIBLE PLANT			
301/301.1	WO	ORGANIZATION			202,559
	CP				44,050
	SA				(22,025)
302/302.1	WO	FRANCHISE & CONSENTS			295,686
	CP				35,808
	SA				(16,941)
303		MISC. INTANGIBLE PLANT			235,840
TOTAL		INTANGIBLE PLANT			-
		SOURCE OF SUPPLY PLANT			-
					-
310/303.2		LAND & LAND RIGHTS			501,904
311/304.2		STRUCTURES & IMPROVEMENTS			680,483
312/305.2		COLLECT & IMPOUND RESERVOIR			297,614
313/306.2		LAKE, RIVER, & OTHER INTAKE			-
314/307.2		WELLS & SPRINGS			1,079,307
315/308.2		INFILTRATION GALLERIES			7,512
316/309.2		SUPPLY MAINS			241,007
317		OTHER SOURCE PLANT			6,146
TOTAL		SOURCE OF SUPPLY			-
		PUMPING PLANT			-
					-
320/303.2		LAND & LAND RIGHTS			59,021
321/304.2		STRUCTURES & IMPROVEMENTS			1,394,445
322		BOILER PLANT EQUIP			-
323/311.2		OTHER POWER PROD.EQUIP			983,229
324/311.2		STEAM PUMPING EQUIP			-
325/311.2		ELECTRIC PUMPING EQUIP			2,493,807

SCHEDULE 1  
WATER  
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A/C NUMBER		Water Plant DESCRIPTION	.5	Miscellaneous	Total Plant in Service
UNITED WATER FLORIDA					
Water Plant in Service by primary acct.					
Docket No.: 980214-WS					
Projected Test Year ended 12/31/99					
Schedule-Historical Base Year ended 12/31/97					
Historic [x] Projected [ ]					
PUMPING PLANT					
326/311.2		DIESEL PUMPING EQUIP			-
327/311.2		HYDRAULIC PUMPING EQUIP			43,510
328/311.2		OTHER PUMPING EQUIP			148,220
TOTAL		PUMPING PLANT			-
WATER TREATMENT PLANT					
330/303.3		LAND & LAND RIGHTS			84,778
331/304.3		STRUCTURES & IMPROVEMENTS			737,770
332/320.3		WATER TREATMENT EQUIP			2,090,600
TOTAL		WATER TREATMENT PLANT			-
TRANS & DIST PLANT					
340/303.4		LAND & LAND RIGHTS			7,570
341/304.4		STRUCTURES & IMPROVEMENTS			101,671
342/330.4		DIST. STANDPIPES & RESERVOIRS			2,327,711
343/331.2		TRANS & DIST MAINS			25,995,066
344		FIRE MAINS			110,805
345/333.4		SERVICES			8,177,476
346/334.4		METERS			3,141,496
347/334.4		METER INSTALLATION			41,316
348/335.4		HYDRANTS			2,173,995
349/339.4		OTHER TRANS & DIST PLANT			23,760
TOTAL		TRANS & DIST PLANT			-
GENERAL PLANT					
389/303.5		LAND & LAND RIGHTS	4,756		
CP			529,679		

SCHEDULE 1  
 WATER  
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A/C NUMBER		Water Plant DESCRIPTION	.5	Miscellaneous	Total Plant in Service
UNITED WATER FLORIDA					
Water Plant in Service by primary acct.					
Docket No.: 980214-WS					
Projected Test Year ended 12/31/99					
Schedule-Historical Base Year ended 12/31/97					
Historic [x] Projected { }					
A/C NUMBER		Water Plant DESCRIPTION	.5	Miscellaneous	Total Plant in Service
	SA		(264,840)		269,595
390/304.5	WO	STRUCTURES & IMPROVEMENTS	133,555		
	CP		1,545,036		
	SA		(772,519)		906,072
391/340.5		OFFICE FURNITURE & EQUIP	-		
	WO	FURNITURE & EQUIP	1,103,777		
	CP	FURNITURE & EQUIP	171,079		
	CP	TERMINAL SYSTEM	140,990		
	SA	SEWER ALLOCATION	(156,035)		1,259,811
391		TOTAL OFFICE FURN. & FIXTURES			
392/341.5		TRANSPORTATION			
	WO	1. WATER ONLY	(371,152)		
	CP	2. 1991	20,828		
	CP	3. 1992	109,086		
	CP	4. 1982	15,944		
	CP	5. 1983	6,506		
	CP	6. 1993	13,657		
	CP	7. 1985	12,471		
	CP	8. 1986	58,138		
	CP	9. 1987	29,592		
	CP	10. 1988	27,475		
	CP	11. 1989	51,396		
	CP	12. 1990	126,164		
	SA	10. SEWER ALLOCATION	(329,882)		(229,777)
392/341.5		TOTAL TRANSPORTATION EQUIP			
393/342.5	WO	STORES EQUIPMENT	18,428		
	CP		(9,214)		9,214
	SA		-		
394/343.5		TOOLS, SHOP, GARAGE EQUIP	-		
	WO	WATER ONLY	(52,955)		

SCHEDULE #1  
WATER

Schedule 1  
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SCHEDULE 1  
WATER

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UNITED WATER FLORIDA		Water Plant		Water Plant		Water Plant		Water Plant	
Water Plant in Service by primary acct.		Docket No.: 980214-WS		Projected Test Year ended 12/31/99		Schedule-Historical Base Year ended 12/31/97		Historic [x] Projected [ ]	
A/C	NUMBER	DESCRIPTION	5	Miscellaneous	Total Plant in Service				
	394/343 5	CP 1981 & PRIOR CP 1982 & AFTER SA SEWER ALLOCATION	29,769 96,511 (63,707)		9,618				
		TOTAL TOOLS, SHOP GARAGE EQUIP	-						
	395/344 5	WO LABORATORY EQUIPMENT	1,459						
		CP	21,354						
		SA	(10,678)		12,135				
	396/345 5	WO POWER OPERATED EQUIPMENT	(891)						
		CP WATER ONLY	13,621						
		CP PRIOR 1981	22,515						
		CP 1981 BACKHOE	97,745						
		CP 1982 & AFTER	(66,943)		66,047				
		SA SEWER ALLOCATION							
	396/345 5	TOTAL POWER OPER EQUIP	-						
		WO COMMUNICATION EQUIPMENT	108,740						
		CP SCAIDA	825,758						
		SA	(412,880)		521,618				
	398/347 5	WO MISCELLANEOUS EQUIP	30,657						
		CP WATER ONLY	11,385						
		CP 1. PRIOR 1982	78,230						
		CP 2. 1983 & AFTER	(44,809)		75,463				
		SA SEWER ALLOCATION							
	398/347 5	TOTAL MISCELLANEOUS EQUIP	-						
	399/348 5	WO OTHER TANGIBLE PROPERTY	29,983						
		CP	8,154						
		SA	(4,077)		34,060				
		TOTAL GENERAL PLANT							
				Rec. to Bk Dpr					
				Schedule					

UNITED WATER FLORIDA					
Water Plant in Service by primary acct.					
Docket No.: 980214-WS					
Projected Test Year ended 12/31/99					
Schedule-Historical Base Year ended 12/31/97					
Historic [x] Projected [ ]					
A/C NUMBER	Water Plant DESCRIPTION		.5	Miscellaneous	Total Plant in Service
	AFUDC Adjustment	40,986		(40,986)	
	ROUNDING			(6)	
	OTHER PROP.			-	
	Land Easement			-	
	UNCLASSIFIED PLANT			979	
				-	(40,013)
<b>TOTAL PLANT IN SERVICE</b>	<b>50,339,885</b>		<b>2,933,856</b>	<b>(40,013)</b>	<b>56,619,039</b>
	Cross foot	23,777	3,221,891		56,772,673
H:\CASES\JAX2\A5_A9_96.XLS\WTR97		64,763	(288,035)	(40,013)	(153,634)
UNITED WATER FLORIDA					

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SCHEDULE 1  
WATER

United Water Florida						
Docket No. 980214-WS						
Wastewater Plant in Service by Primary Account						
Projected Test Year ending 12/31/99		Explanation: Provide			United Water Florida	
Schedule: Historical base year ended 12/31/97		each Month of the test				
Historic [x] Projected [ ]		balance for the prior			Matrix of Wastewater Plant Accounts Based on t	
A/C NUMBER	WASTEWATER DESCRIPTION	BALANCE 12/31/96	1997 Dec	Intangible Plant .1	Collection Plant .2	
OLD/NEW	INTANGIBLE PLANT					
301/351 1	SO ORGANIZATION	212,610	291,322	291322		
	SA	22,025	22,025	22025		
302/352 2	SO Fran & Consents	83,122	231,698	231698		
	SA	16,941	16,941	16941		
303 5	"	307,215	307,215	307215		
TOTAL	INTANGIBLE PLANT					
	COLLECTION PLANT					
350/353 2	LAND & LAND RIGHTS	559,121	1,049,556		1,049,556	
351/354 2	Struct & Imprmnts	80,269	80,269		80,269	
352/352	Collection sewers	99,390	99,390		99,390	
352 1/360 2	Coll Sewers - Force	7,207,331	8,413,776		8,413,776	
352 2/361 2	" Gravity	30,092,438	30,972,964		30,972,964	
352 3/362 2	Special Collection	(120)	(120)		(120)	
353/363 2	Svc to Custmrs	9,450,702	9,953,997		9,953,997	
354/364 2	Flow Meas Device	13,824	13,824		13,824	
355/365 2	Flow Measur Install	80,594	80,594		80,594	
356	Other	6,200	6,200		6,200	
TOTAL	Collec Plant					
	PUMPING PLANT					
360/353 3	Land & Rights	8,140	8,140			
361/354 3	Struct & Improv	2,226,811	2,662,391			
362/370 3	Receiving Wells	2,297,136	2,648,827			

Schedule 1  
WASTEWATER







United Water Florida							
Docket No. 980214-WS							
Wastewater Plant in Service by Primary Account							
Projected Test Year ending 12/31/99							
Schedule: [Historical base year ended 12/31/97]							
Historic [x] Projected [ ]							
			Explanation: Provide each Month of the test balance for the prior				
				the MFR's			
A/C NUMBER	WASTEWATER DESCRIPTION	BALANCE 12/31/96	Pumping .3	Treatment & Disposal .4	General Plant .7	Total	
01.13/NEW	INTANGIBLE PLANT						
301/351.1	SO ORGANIZATION	212,610				291,322	
	SA	22,025				22,025	
302/352.2	SO Fran & Consents	83,122				231,698	
	SA	16,941				16,941	
303.5		307,215				307,215	
TOTAL	INTANGIBLE PLANT						
	COLLECTION PLANT						
350/353.2	LAND & LAND RIGHTS	559,121				1,049,556	
351/354.2	Struct & Imprvmnts	80,269				80,269	
352/352	Collection sewers	99,390				99,390	
352.1/360.2	Coll Sewers - Force	7,207,331				8,413,776	
352.2/361.2	Gravity	30,092,438				30,972,964	
352.3/362.2	Special Collection	(120)				(120)	
353/363.2	Svc to Customers	9,450,702				9,953,997	
354/364.2	Flow Meas. Device	13,824				13,824	
355/365.2	Flow Measur. Install	80,594				80,594	
356	Other	6,200				6,200	
TOTAL	Collec. Plant						
	PUMPING PLANT						
360/353.3	Land & Rights	8,140	8,140			8,140	
361/354.3	Struct & Improv	2,226,831	2,662,391			2,662,391	
362/370.3	Receiving Wells	2,297,136	2,638,827			2,638,827	

SCHEDULE 1  
WASTEWATER

United Water Florida		Docket No. 980214-WS		Wastewater Plant in Service by Primary Account		Projected Test Year ending 12/31/09		Schedule: Historical base year ended 12/31/97		Historic [ ] Projected [ ]	
A/C NUMBER	WASTEWATER DESCRIPTION	Explanation: Provide each Month of the test balance for the prior	BALANCE 12/31/96	Pumping .3	Trimmt & Disposal .4	General Plant .7	Total				
363/371.3	Elect Pump Eqpt	5,794,931	5,794,931				5,794,931				
364/371.3	Diesel Pump Eqpt	117,871	117,871				117,871				
365/371.3	Other Pump Eqpt	377,972	377,972				377,972				
TOTAL	PUMPING PLANT										
370/351.4	Tit & Disposal Plant	25,614	25,614		53,162.5		53,163				
370/353.4	Land & Rights *				0						
370/353.4	Oxidation Lagoon	1,457,481	1,457,481		145,748.1		1,457,481				
371/354.4	Other Land & Rights	6,942,663	6,942,663		853,745.24		8,537,445				
372/380.4	Struct & Improvements	16,052,857	16,052,857		180,566.12		18,056,613				
373/381.4	Tit. & Disposal Eqpt	114,284	114,284		15,458.729		154,587				
374/382.4	Plant Sewers	2,271,808	2,271,808		230,088.64		2,300,889				
375/389.4	Outfall lines	245,919	245,919		28,291.423		282,914				
TOTAL	Other trimmt Facilities										
389/351.5	Land & Rights	158,764	158,764		158,764		158,764				
390/354.5	Struct & Improvements	264,840	264,840		264,840		264,840				
391/390.5	Office Furn & Eqpt	1,492,797	1,492,797		227,666.166		2,276,665				
392/391.5	Transp Eqpt	772,519	772,519		772,519		772,519				
393/392.5	Stores Eqpt	345,811	345,811			345,811	345,811				
TOTAL	GENERAL PLANT	156,035	156,035			156,035	156,035				
TOTAL		14,902	14,902			14,902	14,902				
TOTAL		329,882	329,882			329,882	329,882				
TOTAL		0	0			0	0				

SCHEDULE 1  
WASTEWATER

United Water Florida Docket No. 980214-WS Wastewater Plant in Service by Primary Account Projected Test Year ending 12/31/99		Schedule: Historical base year ended 12/31/97 Historic [x] Projected [ ]		WASTEWATER DESCRIPTION		Explanation Provide each Month of the test balance for the prior e MFR's	Pumping .3	Treatment & Disposal .4	General Plant .7	Total
A/C NUMBER		BALANCE 12/31/96								
394/393 5	SA	9,214							9,214	9,214
	SO	15,140			Tools Shop Garage Eqpt				15,140	15,140
	SA	63,707							63,707	63,707
395 5/394 5	SO	108,345			Lab Eqpt				108,345	108,345
	SA	10,678							10,678	10,678
396/395 5	SO	11,246			Pwr Oper Eqpt				11,246	11,246
	SA	66,943							66,943	66,943
397 5/396 5	SO	1,060,350			Communicat. Eqpt				1,060,350	1,060,350
	SA	412,880							412,880	412,880
398/397 5	SO	540,605			Misc. Eqpt				540,605	540,605
	SA	44,809							44,809	44,809
399/398 5	SO				Other property				42,157 85	42,158
	SA	4,077							4,077	4,077
					TOTAL GENERAL PLANT				0	0
		8,776							8,776	8,776
		(2)			ROUNDING				-2	(2)
		(1,175,696)			Yulee Land				-1175,696	(1,175,696)
		(173,706)			Non_ Utility Property (AFUDC Adjust UNCLASSIFIED PLANT				-173,706	(173,706)
		90,310,038			Plant in Service Total				2,216,808	99,672,472
									34,315,879	34,315,879
									11,600,132	11,600,132

ASSET MANAGEMENT MODULE  
ENDING BALANCES-WATER  
12-31-97

SCHEDULE 2

Asset ID	Acclg Date	Category	Total Cost	Project ID	PLT.ACCT.	Sub-Project	Description	In Service	Trans Type
00000268	1997-11-30	WIPN	16,696.00		3011	30110000NAS	Organization-Water	1997-01-01	ADD
00000400	1997-12-19	WIPN	19,427.34		3011	30110000NAS	WATER-ORGANIZATION COSTS	1997-12-19	ADD
00000768	1997-12-31	WGPN	-16,596.45		3011	30110000NAS	SUNRAY 0000027675	1997-12-31	ADJ
00000768	1997-12-31	WGPN	16,596.45		3011	30110000NAS	SUNRAY 0000027675	1997-12-31	ADD
00000769	1997-12-31	WGPN	-8,014.00		3011	30110000NAS	SUNRAY 000002796	1997-12-31	ADJ
00000776	1997-12-31	WIPN	16,596.45		3011	30110000NAS	LEGAL FEES SUNRAY MERGER	1997-12-31	ADD
00000777	1997-12-31	WIPN	8,014.00		3011	30110000NAS	LEGAL FEES SUNRAY MERGER	1997-12-31	ADD
00000769	1997-12-31	WGPN	8,014.00		3011	30110000NAS	SUNRAY 000002796	1997-12-31	ADD
00000235	1997-11-30	WIPN	79,240.00		3011	30110000STJ	Organization-Water	1996-01-01	ADD
00000380	1997-12-01	WIPN	15,534.13		3011	30110000STJ	WATER-ORGANIZATION	1997-11-30	ADD
00000164	1997-11-30	WIPN	47,052.00		3011	301110000DUV	Organization-Water	1996-01-01	ADD
00000165	1997-11-30	WIPN	22,025.00		3011	301120000DUV	Organization-Common	1996-01-01	ADD
			224,584.92		<b>3011 Total</b>				
00000236	1997-11-30	WIPN	72,386.00		3021	30210000STJ	Franchises-Water	1996-01-01	ADD
00000166	1997-11-30	WIPN	73,483.00		3021	302110000DUV	Franchises-Water	1996-01-01	ADD
00000269	1997-11-30	WIPN	740.00		3021	302110000NAS	Franchises-Water	1997-01-01	ADD
00000167	1997-11-30	WIPN	16,867.00		3021	302120000DUV	Franchises-Common	1996-01-01	ADD
00000270	1997-11-30	WIPN	2,000.00		3021	302120000NAS	Franchises-Common	1997-01-01	ADD
00000403	1997-12-01	SIPN	41,206.04		3021	30210000NAS	WASTEWATER-FRANCHISE FEES	1997-11-30	ADD
00000383	1997-12-01	SIPN	107,870.45		3021	30210000STJ	WASTEWATER-FRANCHISE FEES	1997-11-30	ADD
00000168	1997-11-30	WIPN	174,415.00		3021	302110000DUV	Miscellaneous Intangible Plan	1996-01-01	ADD
			488,967.49		<b>3021 Total</b>				
00000169	1997-11-30	WSOSN	75,816.00		3032	303200000DUV	S.O.S.-Land & Land Rights	1996-01-01	ADD
00000176	1997-11-30	WPPN	59,021.00		3032	303200000DUV	Pump.Plt.-Land & Land Rights	1996-01-01	ADD
00000271	1997-11-30	WSOSN	135,580.00		3032	303200000NAS	Sos-Land & Land Rights	1997-01-01	ADD
00000398	1997-12-01	WSOSN	46,800.00		3032	303200000NAS	LAND & LAND RIGHTS-WATER	1997-11-30	ADD
00000237	1997-11-30	WSOSN	290,508.00		3032	303200000STJ	Sos-Land & Land Rights	1996-01-01	ADD
00000378	1997-12-01	WSOSN	14,625.00		3032	303200000STJ	LAND & LAND RIGHTS-WATER	1997-11-30	ADD
			622,350.00		<b>3032 Total</b>				
00000182	1997-11-30	WWTPN	84,778.00		3033	303300000DUV	Wt.Tri.Plt-Land&Land Rights	1996-01-01	ADD
			84,778.00		<b>3033 Total</b>				
00000185	1997-11-30	WIDPN	7,570.00		3034	303400000DUV	I&D-Land&Land Rights	1996-01-01	ADD
			7,570.00		<b>3034 Total</b>				
00000195	1997-11-30	WGPN	264,839.00		3035	303500000DUV	Gp-Land&Land Rights-Common	1996-01-01	ADD
00000254	1997-11-30	WGPN	4,756.00		3035	303500000STJ	Gen'L.Plt.-Land & Land Rights	1996-01-01	ADD
			269,595.00		<b>3035 Total</b>				
00000170	1997-11-30	WSOSD	349,785.00		3042	304200000DUV	S.O.S.-Structures & Improvs.	1996-01-01	ADD
00000177	1997-11-30	WPPD	1,272,386.00		3042	304200000DUV	P.P.-Structures & Improv.	1996-01-01	ADD
00000407	1997-12-01	WSOSD	103,886.47		3042	304200000NAS	STRUCTURES & IMPROVEMENTS	1997-11-30	ADD
00000238	1997-11-30	WSOSD	226,812.00		3042	304200000STJ	Sos-Structures&Improvs.	1996-01-01	ADD
00000242	1997-11-30	WPPD	122,059.00		3042	304200000STJ	Pp-Structures & Improvs.	1996-01-01	ADD
			2,074,928.47		<b>3042 Total</b>				
00000183	1997-12-31	WWTPD	-12,540.00		3043	304300000DUV	Wtp-Structures & Improvs.	1996-01-01	RET
00000183	1997-11-30	WWTPD	629,674.00		3043	304300000DUV	Wtp-Structures & Improvs.	1996-01-01	ADD
00000183	1997-12-31	WWTPD	12,540.00		3043	304300000DUV	Wtp-Structures & Improvs.	1996-01-01	RET
00000183	1997-12-31	WWIPD	-12,540.00		3043	304300000DUV	Wtp-Structures & Improvs.	1996-01-01	RET
00000451	1997-12-31	WWIPD	7,501.11	C96E002	3043	304300000DUV	ENGINEERING SERVICES	1997-12-31	ADD
00000274	1997-11-30	WWIPD	3,316.00		3043	304300000NAS	Wtp-Structures & Improvements	1997-01-01	ADD
00000245	1997-11-30	WIDPD	111,407.00		3043	304300000STJ	Wtp-Struct.&Improvements	1996-01-01	ADD
00000432	1997-12-31	WWIPD	-1,588.25	C96B008	3043	304300000STJ	CORONA ROAD WTP FENCE	1997-12-31	ADD

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			737,769.86		<b>3043 Total</b>				
00000186	1997-11-30	WIDPD	26,662.00		3044	304400000DUV	T&D-Structures&Improv.	1996-01-01	ADD
00000447	1997-12-31	WIDPD	75,009.08	C96E001	3044	304400000DUV	PUMP BUILDING	1997-12-31	ADD
			101,671.08		<b>3044 Total</b>				
00000430	1997-12-31	WGPD	81,099.35	C96B004	3045	304500000DUV	DRAIN PIPING AND SUMP PUMP	1997-12-31	ADD
00000255	1997-11-30	WGPD	11,646.00		3045	304500000STJ	Gp-Structures&Imp.-Water	1996-01-01	ADD
00000552	1997-12-31	WGPD	1,178.55	C97K005	3045	304500A00DUV	Lake Lucina Door Replacement	1997-12-31	ADD
00000553	1997-12-31	WGPD	2,458.84	C97K005	3045	304500B00DUV	Univ. Park WTP Door Repl.	1997-12-31	ADD
00000554	1997-12-31	WGPD	677.89	C97K005	3045	304500C00DUV	Columbia WTP Door Repl.	1997-12-31	ADD
00000556	1997-12-31	WGPD	1,462.72	C97K005	3045	304500D00DUV	Queen Akers WTP Door Repl.	1997-12-31	ADD
00000557	1997-12-31	WGPD	396.30	C97K005	3045	304500F00DUV	Alderman Park WTP Door Repl.	1997-12-31	ADD
00000558	1997-12-31	WGPD	11,615.46	C97K006	3045	3045010A00DUV	473 Ft. of 6 Ft. Fence w/slats	1997-12-31	ADD
00000196	1997-11-30	WGPD	23,020.00		3045	304510000DUV	Gp-Structures & Impv.-Water	1996-01-01	ADD
00000197	1997-11-30	WGPD	772,517.00		3045	304520000DUV	Gp-Structures&Impv.-Common	1996-01-01	ADD
			906,072.11		<b>3045 Total</b>				
00000171	1997-11-30	WSOSD	62,111.00		3052	305200000DUV	Sos-Collecting&Impound.Resv.	1996-01-01	ADD
00000239	1997-11-30	WSOSD	235,503.00		3052	305200000STJ	Sos-Collect.&Impounding Resv.	1996-01-01	ADD
			297,614.00		<b>3052 Total</b>				
00000172	1997-11-30	WSOSD	785,401.00		3072	307200000DUV	Sos-Wells & Springs	1996-01-01	ADD
00000272	1997-11-30	WSOSD	2,529.00		3072	307200000NAS	Sos-Wells & Springs	1997-01-01	ADD
00000408	1997-12-01	WSOSD	65,487.89		3072	307200000NAS	WELLS & SPRINGS	1997-11-30	ADD
00000240	1997-11-30	WSOSD	135,807.00		3072	307200000STJ	Sos-Wells & Springs	1996-01-01	ADD
00000386	1997-12-01	WSOSD	90,082.00		3072	307200000STJ	WELLS & SPRINGS	1997-11-30	ADD
			1,079,306.89		<b>3072 Total</b>				
00000173	1997-11-30	WSOSN	7,512.00		3082	308200000DUV	Sos-Infiltr.Galleries&Tunnels	1996-01-01	ADD
			7,512.00		<b>3082 Total</b>				
00000241	1997-11-30	WSOSD	60,453.00		3092	309200000STJ	Sos-Supply Mains	1996-01-01	ADD
00000174	1997-11-30	WSOSD	180,554.00		3092	309210000DUV	Sos-Supply Mains	1996-01-01	ADD
00000175	1997-11-30	WSOSD	6,146.00		3092	309220000DUV	Sos-Other Water Source Pll.	1996-01-01	ADD
			247,153.00		<b>3092 Total</b>				
00000448	1997-12-31	WPPD	142,386.99	C96E001	3112	311200000DUV	PUMPING EQUIPMENT	1997-12-31	ADD
00000273	1997-11-30	WPPD	51,386.00		3112	311200000NAS	Pp-Electric Pumping Equipment	1997-01-01	ADD
00000496	1997-12-31	WPPD	2,161.20	C97C002	3112	311200B00DUV	WHEAT ROAD PUMPS	1997-12-31	ADD
00000435	1997-12-31	WPPD	2,174.10	C96C002	3112	31120A000DUV	COLUMBINE WTP IMPROVEMENTS	1997-12-31	ADD
00000497	1997-12-31	WPPD	3,409.88	C97C002	3112	31120A000DUV	HSP SAN JOSE WTP	1997-12-31	ADD
00000498	1997-12-31	WPPD	2,690.07	C97C002	3112	31120A000STJ	HSP A1A NORTH WTP	1997-12-31	ADD
00000178	1997-12-31	WPPD	-3,390.00		3112	311210000DUV	Pp-Oth.Pow.Production Equip.	1996-01-01	RET
00000178	1997-12-31	WPPD	3,390.00		3112	311210000DUV	Pp-Oth.Pow.Production Equip.	1996-01-01	REI
00000178	1997-12-31	WPPD	-3,390.00		3112	311210000DUV	Pp-Oth.Pow.Production Equip.	1996-01-01	RET
00000178	1997-11-30	WPPD	863,684.00		3112	311210000DUV	Pp-Oth.Pow.Production Equip.	1996-01-01	ADD
00000409	1997-12-01	WPPD	35,263.73		3112	311210000NAS	POWER GENERATION EQUIPMENT	1997-11-30	ADD
00000243	1997-12-31	WPPD	-766.00		3112	311210000STJ	Pp-Oth.Pow.Prod.Equipment	1996-01-01	RET
00000243	1997-12-31	WPPD	766.00		3112	311210000STJ	Pp-Oth.Pow.Prod.Equipment	1996-01-01	REI
00000243	1997-11-30	WPPD	119,545.00		3112	311210000STJ	Pp-Oth.Pow.Prod.Equipment	1996-01-01	ADD
00000243	1997-12-31	WPPD	-766.00		3112	311210000STJ	Pp-Oth.Pow.Prod.Equipment	1996-01-01	RET
00000387	1997-12-01	WPPD	20,054.84		3112	311210000STJ	POWER GENERATION EQUIPMENT	1997-11-30	ADD
00000179	1997-11-30	WPPD	1,413,693.00		3112	311220000DUV	Pp-Electric Pumping Equip.	1996-01-01	ADD
00000410	1997-12-01	WPPD	93,550.44		3112	311220000NAS	PUMPING EQUIPMENT	1997-11-30	ADD
00000244	1997-11-30	WPPD	472,980.00		3112	311220000STJ	Pp-Electric Pumping Equip.	1996-01-01	ADD
00000388	1997-12-01	WPPD	258,213.34		3112	311220000STJ	PUMPING EQUIPMENT	1997-11-30	ADD
00000180	1997-11-30	WPPD	43,510.00		3112	311230000DUV	Pp-Hydraulic Pumping Equip.	1996-01-01	ADD
00000181	1997-11-30	WPPD	148,220.00		3112	311240000DUV	Pp-Other Pumping Equipment	1996-01-01	ADD

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			3,668,766.59		3112 Total				
00000184	1997-11-30	WWTPD	989,281.00		3203	320300000DUV	Wtp-Water Treatment Equip.	1996-01-01	ADD
00000431	1997-12-31	WWTPD	214,118.69	C96B004	3203	320300000DUV	PACKED TOWER AERATOR	1997-12-31	ADD
00000453	1997-12-31	WWTPD	74,043.66	C96E003	3203	320300000DUV	REHAB WHEAT ROAD WTP TANK	1997-12-31	ADD
00000452	1997-12-31	WWTPD	54,361.20	C96E002	3203	320300000DUV	CONSTRUCTION	1997-12-31	ADD
00000434	1997-12-31	WWTPD	992.48	C96B011	3203	320300000DUV	SAN JOSE WTP CORROSION CONTROL	1997-12-31	ADD
00000275	1997-11-30	WWTPD	25,673.00		3203	320300000NAS	Wtp-Water Treatment Equipment	1997-01-01	ADD
00000411	1997-12-01	WWTPD	216,228.60		3203	320300000NAS	WATER TREATMENT EQUIPMENT	1997-11-30	ADD
00000246	1997-11-30	WWTPD	119,882.00		3203	320300000STJ	Wtp-Water Treatment Equip.	1996-01-01	ADD
00000389	1997-12-01	WWTPD	333,503.55		3203	320300000STJ	WATER TREATMENT EQUIPMENT	1997-11-30	ADD
00000433	1997-12-31	WWTPD	2,973.37	C96B009	3203	320300000STJ	CORONA RD WTP CORROSION CTRL	1997-12-31	ADD
00000428	1997-12-31	WWTPD	7,043.24	C94B033	3203	320300A00STJ	TREATMENT EQUIPMENT	1997-12-31	ADD
00000485	1997-12-31	WWTPD	6,891.98	C97B004	3203	32030A000DUV	CORR CONTROL ALDERMAN PARK	1997-12-31	ADD
00000490	1997-12-31	WWTPD	5,707.48	C97B005	3203	32030A000DUV	CORR CONTROL OAK HILL	1997-12-31	ADD
00000493	1997-12-31	WWTPD	5,705.21	C97B006	3203	32030A000DUV	CORR CONTROL ROYAL LAKES	1997-12-31	ADD
00000486	1997-12-31	WWTPD	2,418.72	C97B004	3203	32030B000DUV	CORR CONTROL COLUMNBINE	1997-12-31	ADD
00000491	1997-12-31	WWTPD	3,436.33	C97B005	3203	32030B000DUV	CORR CONTROL WHEAT ROAD	1997-12-31	ADD
00000494	1997-12-31	WWTPD	5,088.36	C97B006	3203	32030B000DUV	CORR CONTROL MARSHVIEW	1997-12-31	ADD
00000487	1997-12-31	WWTPD	4,655.36	C97B004	3203	32030C000DUV	CORR CONTROL ELVIA	1997-12-31	ADD
00000495	1997-12-31	WWTPD	4,713.37	C97B006	3203	32030C000DUV	CORR CONTROL QUEEN AKERS	1997-12-31	ADD
00000492	1997-12-31	WWTPD	4,571.91	C97B005	3203	32030C000DUV	CORR CONTROL GREEN FOREST	1997-12-31	ADD
00000488	1997-12-31	WWTPD	4,655.34	C97B004	3203	32030D000DUV	CORR CONTROL LAKE LUCINA	1997-12-31	ADD
00000489	1997-12-31	WWTPD	4,655.35	C97B004	3203	32030E000DUV	CORR CONTROL UNIVERSITY PARK	1997-12-31	ADD
			2,090,600.20		3203 Total				
00000187	1997-12-31	WTDPD	-71,460.00		3304	330400000DUV	T&D-Dist.Reservs.&Standpipes	1996-01-01	RET
00000187	1997-12-31	WTDPD	71,460.00		3304	330400000DUV	T&D-Dist.Reservs.&Standpipes	1996-01-01	REI
00000187	1997-12-31	WTDPD	-71,460.00		3304	330400000DUV	T&D-Dist.Reservs.&Standpipes	1996-01-01	RET
00000187	1997-11-30	WTDPD	1,368,061.00		3304	330400000DUV	T&D-Dist.Reservs.&Standpipes	1996-01-01	ADD
00000276	1997-11-30	WTDPD	75,480.00		3304	330400000NAS	T&D-Dist.Reservoirs&Standpipes	1997-01-01	ADD
00000247	1997-11-30	WTDPD	425,817.00		3304	330400000STJ	T&D-Dist. Reserv.&Standpipes	1996-01-01	ADD
00000390	1997-12-01	WTDPD	25,725.00		3304	330400000STJ	DISTRIBUTION RES. & STANPIPES	1997-11-30	ADD
00000449	1997-12-31	WTDPD	502,226.33	C96E001	3304	33040A000DUV	TANK	1997-12-31	ADD
00000450	1997-12-31	WTDPD	1,861.28	C96E001	3304	33040B000DUV	SITE WORK	1997-12-31	ADD
			2,327,710.61		3304 Total				
00000756	1997-12-31	WTDPD	4,328.78	C97D706	3314	331400000DUV	COMMON EXPENDITURES	1997-12-31	ADD
00000277	1997-11-30	WTDPD	277,110.00		3314	331400000NAS	T&D-Transmission&Dist.Mains	1997-01-01	ADD
00000503	1997-12-31	WTDPD	554.28	C97D002	3314	3314002PEDUV	NEW S.M. 2" PE DUVAL	1997-12-31	ADD
00000528	1997-12-31	WTDPD	4,849.68	C97D502	3314	3314002PEDUV	REPL S.M. 2" PE DUVAL	1997-12-31	ADD
00000507	1997-12-31	WTDPD	6,756.70	C97D301	3314	3314002PVDUV	2" PVC	1997-12-31	ADD
00000714	1997-12-31	WTDPD	7,484.02	C97D701	3314	3314002PVDUV	2" PVC	1997-12-31	ADD
00000691	1997-12-31	WTDPD	255.50	C97D622	3314	3314002PVDUV	2" PVC WATER MAIN	1997-12-31	ADD
00000674	1997-12-31	WTDPD	28,593.73	C97D620	3314	3314002PVDUV	2" PVC MAINS	1997-12-31	ADD
00000617	1997-12-31	WTDPD	2,717.63	C97D616	3314	3314002PVDUV	2" PVC MAINS	1997-12-31	ADD
00000574	1997-12-31	WTDPD	11,133.00	C97D606	3314	3314002PVDUV	2" PVC	1997-12-31	ADD
00000565	1997-12-31	WTDPD	1,249.97	C97D605	3314	3314002PVDUV	2" PVC	1997-12-31	ADD
00000530	1997-12-31	WTDPD	195.20	C97D502	3314	3314002PVDUV	REPL S.M. 2" PV DUVAL	1997-12-31	ADJ
00000530	1997-12-31	WTDPD	3,040.07	C97D502	3314	3314002PVDUV	REPL S.M. 2" PV DUVAL	1997-12-31	ADD
00000692	1997-12-31	WTDPD	718.56	C97D622	3314	3314002VVDUV	2" GATE VALVE	1997-12-31	ADD
00000575	1997-12-31	WTDPD	261.54	C97D607	3314	3314003PVDUV	3" PVC	1997-12-31	ADD
00000716	1997-12-31	WTDPD	4,312.67	C97D701	3314	3314003PVDUV	3" PVC	1997-12-31	ADD
00000603	1997-12-31	WTDPD	4,403.40	C97D611	3314	3314004DIDUV	4" DI MAIN	1997-12-31	ADD
00000606	1997-12-31	WTDPD	4,253.04	C97D612	3314	3314004DIDUV	4" DI MAIN	1997-12-31	ADD

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00000688	1997-12-31	WIDPD	5,940.15	C97D621	3314	3314004DIDUV	4" DI MAINS	1997-12-31	ADD
00000508	1997-12-31	WIDPD	1,656.76	C97D301	3314	3314004PVDUV	4" PVC	1997-12-31	ADD
00000604	1997-12-31	WIDPD	35,292.69	C97D611	3314	3314004PVDUV	4" PVC MAIN	1997-12-31	ADD
00000591	1997-12-31	WIDPD	11,490.36	C97D608	3314	3314004PVDUV	4" PVC	1997-12-31	ADD
00000727	1997-12-31	WIDPD	452.19	C97D710	3314	3314004PVDUV	4" PVC WATER MAIN	1997-12-31	ADD
00000722	1997-12-31	WIDPD	7,344.33	C97D704	3314	3314004PVDUV	4" PVC MAINS	1997-12-31	ADD
00000694	1997-12-31	WIDPD	30,427.03	C97D622	3314	3314004PVDUV	4" WATER MAIN	1997-12-31	ADD
00000689	1997-12-31	WIDPD	69,391.18	C97D621	3314	3314004PVDUV	4" PVC MAINS	1997-12-31	ADD
00000618	1997-12-31	WIDPD	8,167.12	C97D616	3314	3314004PVDUV	4" PVC MAINS	1997-12-31	ADD
00000607	1997-12-31	WIDPD	90,463.97	C97D612	3314	3314004PVDUV	4" PVC MAIN	1997-12-31	ADD
00000568	1997-12-31	WIDPD	2,397.06	C97D605	3314	3314004PVDUV	4" PVC	1997-12-31	ADD
00000559	1997-12-31	WIDPD	1,196.60	C97D604	3314	3314004PVDUV	4" PVC	1997-12-31	ADD
00000560	1997-12-31	WIDPD	136.43	C97D604	3314	3314004VVDUV	4" VALVES	1997-12-31	ADD
00000619	1997-12-31	WIDPD	328.92	C97D616	3314	3314004VVDUV	4" VALVES	1997-12-31	ADD
00000696	1997-12-31	WIDPD	904.87	C97D622	3314	3314004VVDUV	4" GATE VALVE	1997-12-31	ADD
00000690	1997-12-31	WIDPD	1,275.74	C97D621	3314	3314004VVDUV	4" VALVES	1997-12-31	ADD
00000656	1997-12-31	WIDPD	2,155.94	C97D619	3314	3314004VVDUV	4" VALVES	1997-12-31	ADD
00000608	1997-12-31	WIDPD	9,279.36	C97D612	3314	3314004VVDUV	4" VALVES	1997-12-31	ADD
00000605	1997-12-31	WIDPD	1,956.84	C97D611	3314	3314004VVDUV	4" VALVES	1997-12-31	ADD
00000570	1997-12-31	WIDPD	125.47	C97D605	3314	3314004VVDUV	4" VALVES	1997-12-31	ADD
00000441	1997-12-31	WIDPD	4,838.87	C96D315	3314	3314006PVDUV	6" PVC	1997-12-31	ADD
00000538	1997-12-31	WIDPD	35,658.63	C97D502	3314	3314006PVDUV	REPL S.M. 6" PV DUVAL	1997-12-31	ADD
00000538	1997-12-31	WIDPD	438.50	C97D502	3314	3314006PVDUV	REPL S.M. 6" PV DUVAL	1997-12-31	ADJ
00000720	1997-12-31	WIDPD	73.18	C97D702	3314	3314006PVDUV	6" PVC	1997-12-31	ADD
00000698	1997-12-31	WIDPD	665.35	C97D622	3314	3314006PVDUV	6" WM INSTALLATION	1997-12-31	ADD
00000623	1997-12-31	WIDPD	16,946.90	C97D617	3314	3314006PVDUV	6" PVC MAINS	1997-12-31	ADD
00000571	1997-12-31	WIDPD	10,850.97	C97D605	3314	3314006PVDUV	6" PVC	1997-12-31	ADD
00000547	1997-12-31	WIDPD	2,735.55	C97D603	3314	3314006PVDUV	6" PVC	1997-12-31	ADD
00000505	1997-12-31	WIDPD	6,420.49	C97D002	3314	3314006PVDUV	NEW S.M. 6" PV DUVAL	1997-12-31	ADJ
00000505	1997-12-31	WIDPD	167.39	C97D002	3314	3314006PVDUV	NEW S.M. 6" PV DUVAL	1997-12-31	ADD
00000539	1997-12-31	WIDPD	350.76	C97D502	3314	3314006PVSTJ	REPL S.M. 6" PV ST JOHNS	1997-12-31	ADD
00000549	1997-12-31	WIDPD	487.18	C97D603	3314	3314006VVDUV	6" VALVES	1997-12-31	ADD
00000660	1997-12-31	WIDPD	1,406.20	C97D619	3314	3314006VVDUV	6" VALVES	1997-12-31	ADD
00000572	1997-12-31	WIDPD	1,035.63	C97D605	3314	3314006VVDUV	6" VALVES	1997-12-31	ADD
00000624	1997-12-31	WIDPD	993.87	C97D617	3314	3314006VVDUV	6" VALVES	1997-12-31	ADD
00000609	1997-12-31	WIDPD	345.56	C97D613	3314	3314006VVDUV	6" VALVES	1997-12-31	ADD
00000576	1997-12-31	WIDPD	2,333.51	C97D607	3314	3314008DIDUV	8" DIP	1997-12-31	ADD
00000718	1997-12-31	WIDPD	8,975.43	C97D701	3314	3314008DIDUV	8" DIP	1997-12-31	ADD
00000661	1997-12-31	WIDPD	5,768.22	C97D619	3314	3314008DIDUV	8" DI MAINS	1997-12-31	ADD
00000436	1997-12-31	WIDPD	34,929.24	C96D302	3314	3314008PVDUV	8" PVC	1997-12-31	ADD
00000437	1997-12-31	WIDPD	34,703.28	C96D309	3314	3314008PVDUV	8" PVC	1997-12-31	ADD
00000442	1997-12-31	WIDPD	12,581.07	C96D315	3314	3314008PVDUV	8" PVC	1997-12-31	ADD
00000676	1997-12-31	WIDPD	7,001.28	C97D620	3314	3314008PVDUV	8" PVC MAINS	1997-12-31	ADD
00000629	1997-12-31	WIDPD	23,557.10	C97D618	3314	3314008PVDUV	8" PVC MAINS	1997-12-31	ADD
00000594	1997-12-31	WIDPD	20,105.29	C97D610	3314	3314008PVDUV	8" PVC	1997-12-31	ADD
00000592	1997-12-31	WIDPD	47,891.29	C97D609	3314	3314008PVDUV	8" PVC	1997-12-31	ADD
00000577	1997-12-31	WIDPD	52,051.13	C97D607	3314	3314008PVDUV	8" PVC	1997-12-31	ADD
00000561	1997-12-31	WIDPD	25,191.25	C97D604	3314	3314008PVDUV	8" PVC	1997-12-31	ADD
00000550	1997-12-31	WIDPD	23,265.29	C97D603	3314	3314008PVDUV	8" PVC	1997-12-31	ADD
00000544	1997-12-31	WIDPD	47,512.70	C97D601	3314	3314008PVDUV	8" PVC	1997-12-31	ADD
00000540	1997-12-31	WIDPD	980.00	C97D502	3314	3314008PVDUV	REPL S.M. 8" PV DUVAL	1997-12-31	ADJ
00000540	1997-12-31	WIDPD	16,992.20	C97D502	3314	3314008PVDUV	REPL S.M. 8" PV DUVAL	1997-12-31	ADD

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00000509	1997-12-31	WIDPD	38,603.00	C97D301	3314	3314008PVDUV	8" PVC	1997-12-31	ADD
00000506	1997-12-31	WIDPD	25.27	C97D002	3314	3314008PVDUV	NEW S.M. 8" PV DUVAL	1997-12-31	ADJ
00000719	1997-12-31	WIDPD	28,629.25	C97D701	3314	3314008PVDUV	8" PVC	1997-12-31	ADD
00000662	1997-12-31	WIDPD	28,296.89	C97D619	3314	3314008PVDUV	8" PVC MAINS	1997-12-31	ADD
00000620	1997-12-31	WIDPD	24,256.36	C97D616	3314	3314008PVDUV	8" PVC MAINS	1997-12-31	ADD
00000614	1997-12-31	WIDPD	3,429.21	C97D615	3314	3314008PVDUV	8" PVC MAINS	1997-12-31	ADD
00000612	1997-12-31	WIDPD	21,577.28	C97D614	3314	3314008PVDUV	8" PVC MAINS	1997-12-31	ADD
00000610	1997-12-31	WIDPD	15,353.47	C97D613	3314	3314008PVDUV	8" PVC MAINS	1997-12-31	ADD
00000506	1997-12-31	WIDPD	336.01	C97D002	3314	3314008PVDUV	NEW S.M. 8" PV DUVAL	1997-12-31	ADD
00000439	1997-12-31	WIDPD	15,731.80	C96D310	3314	3314008PVDUV	8" PVC	1997-12-31	ADD
00000541	1997-12-31	WIDPD	55.28	C97D502	3314	3314008PVSTJ	REPL S.M. 8" PV ST JOHNS	1997-12-31	ADD
00000545	1997-12-31	WIDPD	1,010.58	C97D601	3314	3314008VVDUV	8" VALVE	1997-12-31	ADD
00000679	1997-12-31	WIDPD	9,308.19	C97D620	3314	3314008VVDUV	8" VALVES	1997-12-31	ADD
00000663	1997-12-31	WIDPD	15,059.18	C97D619	3314	3314008VVDUV	8" VALVES	1997-12-31	ADD
00000630	1997-12-31	WIDPD	2,478.65	C97D618	3314	3314008VVDUV	8" VALVES	1997-12-31	ADD
00000551	1997-12-31	WIDPD	252.65	C97D603	3314	3314008VVDUV	8" VALVES	1997-12-31	ADD
00000578	1997-12-31	WIDPD	1,101.13	C97D607	3314	3314008VVDUV	8" VALVES	1997-12-31	ADD
00000613	1997-12-31	WIDPD	1,372.67	C97D614	3314	3314008VVDUV	8" VALVES	1997-12-31	ADD
00000621	1997-12-31	WIDPD	2,220.68	C97D616	3314	3314008VVDUV	8" VALVES	1997-12-31	ADD
00000615	1997-12-31	WIDPD	2,802.20	C97D615	3314	3314008VVDUV	8" VALVES	1997-12-31	ADD
00000611	1997-12-31	WIDPD	1,435.40	C97D613	3314	3314008VVDUV	8" VALVES	1997-12-31	ADD
00000562	1997-12-31	WIDPD	274.75	C97D604	3314	3314008VVDUV	8" VALVES	1997-12-31	ADD
00000724	1997-12-31	WIDPD	62,306.03	C97D707	3314	3314010DIDUV	10-INCH DI WATER MAIN	1997-12-31	ADD
00000725	1997-12-31	WIDPD	12,411.17	C97D708	3314	3314010DIDUV	10-INCH DI WATER MAIN	1997-12-31	ADD
00000444	1997-12-31	WIDPD	10,317.08	C96D316	3314	3314010PVDUV	10" PVC	1997-12-31	ADD
00000510	1997-12-31	WIDPD	36,113.55	C97D301	3314	3314010PVDUV	10" PVC	1997-12-31	ADD
00000542	1997-12-31	WIDPD	25,376.92	C97D502	3314	3314012PVDUV	REPL S.M. 12" PV DUVAL	1997-12-31	ADD
00000723	1997-12-31	WIDPD	-1,027.00	C97D705	3314	3314012PVDUV	12" PVC MAINS	1997-12-31	ADD
00000721	1997-12-31	WIDPD	5,327.58	C97D702	3314	3314012PVDUV	12" PVC	1997-12-31	ADD
00000445	1997-12-31	WIDPD	85,930.45	C96D321	3314	3314012PVNAS	12" PVC	1997-12-31	ADD
00000188	1997-12-31	WIDPD	-41,606.00		3314	331410000DUV	T&D-Transmission&Dist.Mains	1996-01-01	RET
00000188	1997-12-31	WIDPD	-41,606.00		3314	331410000DUV	T&D-Transmission&Dist.Mains	1996-01-01	RET
00000188	1997-11-30	WIDPD	20,998,540.00		3314	331410000DUV	T&D-Transmission&Dist.Mains	1996-01-01	ADD
00000188	1997-12-31	WIDPD	41,606.00		3314	331410000DUV	T&D-Transmission&Dist.Mains	1996-01-01	REI
00000412	1997-12-01	WIDPD	608,803.85		3314	331410000NAS	TRANSMISSION & DISTRIB. MAINS	1997-11-30	ADD
00000248	1997-11-30	WIDPD	2,644,652.00		3314	331410000STJ	T&D-Transmission&Dist.Mains	1996-01-01	ADD
00000391	1997-12-01	WIDPD	244,455.79		3314	331410000STJ	TRANSMISSION & DIST. MAINS	1997-11-30	ADD
00000189	1997-11-30	WIDPD	105,864.00		3314	331420000DUV	T&D-Fire Mains	1996-01-01	ADD
00000249	1997-11-30	WIDPD	4,941.00		3314	331420000STJ	T&D-Fire Mains	1996-01-01	ADD
00000265	1997-11-30	WIPN	979.00		3314	331410000STJ	T&D-Transmission&Dist.Mains	1996-01-01	ADD
			26,106,849.41		<b>3314 Total</b>				
00000190	1997-11-30	WIDPD	7,107,368.00		3334	333400000DUV	T&D-Services	1996-01-01	ADD
00000278	1997-11-30	WIDPD	17,637.00		3334	333400000NAS	T&D-Services	1997-01-01	ADD
00000413	1997-12-01	WIDPD	31,685.40		3334	333400000NAS	SERVICE TO CUSTOMERS	1997-11-30	ADD
00000250	1997-11-30	WIDPD	416,258.00		3334	333400000STJ	T&D-Services	1996-01-01	ADD
00000668	1997-12-31	WIDPD	356,379.64	C97F501	3334	3334001PEDUV	REPL DOM SVC 1" PE DUVAL	1997-12-31	ADD
00000736	1997-12-31	WIDPD	108,990.34	C97F001	3334	3334001PEDUV	NEW DOM SVC 1" PE DUVAL	1997-12-31	ADD
00000669	1997-12-31	WIDPD	1,404.77	C97F501	3334	3334001PENAS	REPL DOM SVC 1" PE NASSAU	1997-12-31	ADD
00000737	1997-12-31	WIDPD	1,343.40	C97F001	3334	3334001PENAS	NEW DOM SVC 1" PE SIJOHNS	1997-12-31	ADD
00000670	1997-12-31	WIDPD	10,875.44	C97F501	3334	3334001PESTJ	REPL DOM SVC 1" PE ST JOHNS	1997-12-31	ADD
00000738	1997-12-31	WIDPD	18,708.32	C97F001	3334	3334001PESTJ	NEW DOM SVC 1" PE ST JOHNS	1997-12-31	ADD
00000671	1997-12-31	WIDPD	31,155.03	C97F501	3334	3334002PEDUV	REPL DOM SVC 2" PE DUVAL	1997-12-31	ADD

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00000739	1997-12-31	WIDPD	3,503.03	C97F001	3334	3334002PEDUV	NEW DOM SVC 2" PE DUVAL	1997-12-31	ADD
00000740	1997-12-31	WIDPD	1,277.46	C97F001	3334	3334002PENAS	NEW DOM SVC 2" PE NASSAU	1997-12-31	ADD
00000672	1997-12-31	WIDPD	463.11	C97F501	3334	3334002PESTJ	REPL DOM SVC 2" PE SIJOHNS	1997-12-31	ADD
00000673	1997-12-31	WIDPD	10,835.93	C97F501	3334	3334002PV DUV	REPL DOM SVC 2" DUVAL	1997-12-31	ADD
00000742	1997-12-31	WIDPD	3,552.30	C97F001	3334	3334002PV DUV	NEW DOM SVC 2" PV DUVAL	1997-12-31	ADD
00000743	1997-12-31	WIDPD	308.32	C97F001	3334	3334002PVNAS	NEW DOM SVC 2" PV NASSAU	1997-12-31	ADD
00000675	1997-12-31	WIDPD	736.28	C97F501	3334	3334002PVSTJ	REPL DOM SVC 2" PV SIJOHNS	1997-12-31	ADD
00000744	1997-12-31	WIDPD	633.10	C97F001	3334	3334002PVSTJ	NEW DOM SVC 2" PV SIJOHNS	1997-12-31	ADD
00000677	1997-12-31	WIDPD	137.15	C97F501	3334	3334004PV DUV	REPL DOM SVC 4" PV DUVAL	1997-12-31	ADD
00000745	1997-12-31	WIDPD	124.62	C97F001	3334	3334004PV DUV	NEW DOM SVC 4" PV DUVAL	1997-12-31	ADD
00000665	1997-12-31	WIDPD	206.46	C97F003	3334	3334004PVNAS	NEW FIRE SVC 4" PV NASSAU	1997-12-31	ADD
00000666	1997-12-31	WIDPD	2,563.77	C97F003	3334	3334004PVSTJ	NEW FIRE SVC 4" PV SI JOHNS	1997-12-31	ADD
00000664	1997-12-31	WIDPD	9,828.76	C97D619	3334	333400600DUV	HYDRANTS	1997-12-31	ADD
00000678	1997-12-31	WIDPD	271.90	C97F501	3334	3334006PV DUV	REPL DOM SVC 6" PV DUVAL	1997-12-31	ADD
00000667	1997-12-31	WIDPD	1,855.87	C97F003	3334	3334006PVNAS	NEW FIRE SVC 6" PV NASSAU	1997-12-31	ADD
00000747	1997-12-31	WIDPD	367.64	C97F001	3334	3334008PV DUV	NEW DOM SVC 8" PV DUVAL	1997-12-31	ADD
00000680	1997-12-31	WIDPD	-22.13	C97F501	3334	3334015PEDUV	REPL DOM SVC 1.5" PE DUVAL	1997-12-31	ADD
00000748	1997-12-31	WIDPD	-21.85	C97F001	3334	3334015PEDUV	NEW DOM SVC 1.5" PE DUVAL	1997-12-31	ADD
00000681	1997-12-31	WIDPD	44,815.48	C97F501	3334	3334034PEDUV	REPL DOM SVC 3/4" PE DUVAL	1997-12-31	ADD
00000749	1997-12-31	WIDPD	507.07	C97F001	3334	3334034PEDUV	NEW DOM SVC 3/4" PE DUVAL	1997-12-31	ADD
00000683	1997-12-31	WIDPD	208.19	C97F501	3334	3334034PESTJ	REPL DOM SVC 3/4" PE SIJOHNS	1997-12-31	ADD
00000750	1997-12-31	WIDPD	965.33	C97F001	3334	3334034PESTJ	NEW DOM SVC 3/4" PE SIJOHNS	1997-12-31	ADD
			8,184,923.13		3334 Total				
00000279	1997-11-30	WIDPD	8,412.00		3344	334400000NAS	T&D-Meters	1997-01-01	ADD
00000499	1997-12-31	WIDPD	1,672.98	C97C006	3344	334400000NAS	REPL LOFTON OAKS WIP METER	1997-12-31	ADD
00000251	1997-11-30	WIDPD	120,884.00		3344	334400000STJ	T&D-Meters	1996-01-01	ADD
00000512	1997-12-31	WIDPD	4,407.70	C97G501	3344	3344001RMDUV	REPL MTR 1" REM DUVAL	1997-12-31	ADD
00000513	1997-12-31	WIDPD	5,262.79	C97G501	3344	3344001SRDUV	REPL MTR 1" SR DUVAL	1997-12-31	ADD
00000684	1997-12-31	WIDPD	4,163.90	C97G001	3344	3344001SRDUV	NEW MTR 1" SR DUVAL	1997-12-31	ADD
00000513	1997-12-31	WIDPD	41.74	C97G501	3344	3344001SRDUV	REPL MTR 1" SR DUVAL	1997-12-31	ADJ
00000685	1997-12-31	WIDPD	103.75	C97G001	3344	3344001SRNAS	NEW MTR 1" SR NASSAU	1997-12-31	ADD
00000514	1997-12-31	WIDPD	2,099.44	C97G501	3344	3344001SRSTJ	REPL MTR 1" SR ST JOHNS	1997-12-31	ADD
00000686	1997-12-31	WIDPD	206.16	C97G001	3344	3344001SRSTJ	NEW MTR 1" SR SIJOHNS	1997-12-31	ADD
00000514	1997-12-31	WIDPD	53.02	C97G501	3344	3344001SRSTJ	REPL MTR 1" SR ST JOHNS	1997-12-31	ADJ
00000515	1997-12-31	WIDPD	811.99	C97G501	3344	3344002RMDUV	REPL MTR 2" REM DUVAL	1997-12-31	ADD
00000516	1997-12-31	WIDPD	10,691.23	C97G501	3344	3344002SRDUV	REPL MTR 2" SR DUVAL	1997-12-31	ADD
00000516	1997-12-31	WIDPD	211.90	C97G501	3344	3344002SRDUV	REPL MTR 2" SR DUVAL	1997-12-31	ADJ
00000687	1997-12-31	WIDPD	5,188.90	C97G001	3344	3344002SRDUV	NEW MTR 2" SR DUVAL	1997-12-31	ADD
00000517	1997-12-31	WIDPD	68.11	C97G501	3344	3344002SRNAS	REPL MTR 2" SR NASSAU	1997-12-31	ADD
00000518	1997-12-31	WIDPD	1,794.61	C97G501	3344	3344002SRSTJ	REPL MTR 2" SR ST JOHNS	1997-12-31	ADD
00000518	1997-12-31	WIDPD	27.88	C97G501	3344	3344002SRSTJ	REPL MTR 2" SR ST JOHNS	1997-12-31	ADJ
00000693	1997-12-31	WIDPD	163.74	C97G001	3344	3344002SRSTJ	NEW MTR 2" SR SIJOHNS	1997-12-31	ADD
00000519	1997-12-31	WIDPD	22,108.76	C97G501	3344	3344003RMDUV	REPL MTR 3" REM DUVAL	1997-12-31	ADD
00000521	1997-12-31	WIDPD	10,996.14	C97G501	3344	3344003SRDUV	REPL MTR 3" SR DUVAL	1997-12-31	ADD
00000521	1997-12-31	WIDPD	53.68	C97G501	3344	3344003SRDUV	REPL MTR 3" SR DUVAL	1997-12-31	ADJ
00000695	1997-12-31	WIDPD	5,901.22	C97G001	3344	3344003SRDUV	NEW MTR 3" SR DUVAL	1997-12-31	ADD
00000523	1997-12-31	WIDPD	102.56	C97G501	3344	3344003SRSTJ	REPL MTR 3" SR ST JOHNS	1997-12-31	ADD
00000523	1997-12-31	WIDPD	7.32	C97G501	3344	3344003SRSTJ	REPL MTR 3" SR ST JOHNS	1997-12-31	ADJ
00000524	1997-12-31	WIDPD	199.63	C97G501	3344	3344004RMDUV	REPL MTR 4" REM DUVAL	1997-12-31	ADD
00000526	1997-12-31	WIDPD	1,200.47	C97G501	3344	3344004SRDUV	REPL MTR 4" SR DUVAL	1997-12-31	ADD
00000697	1997-12-31	WIDPD	5,144.21	C97G001	3344	3344004SRDUV	NEW MTR 4" SR DUVAL	1997-12-31	ADD
00000526	1997-12-31	WIDPD	27.10	C97G501	3344	3344004SRDUV	REPL MTR 4" SR DUVAL	1997-12-31	ADJ

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2	00000699	1997-12-31	WTDPD	10,053.55	C97G001	3344	3344004SRNAS	NEW MTR 4" SR NASSAU	1997-12-31	ADD
2	00000700	1997-12-31	WTDPD	82.55	C97G001	3344	3344004SRSTJ	NEW MTR 4" SR ST JOHNS	1997-12-31	ADD
2	00000701	1997-12-31	WTDPD	7,134.60	C97G001	3344	3344006RMDUV	NEW MTR 6" REM DUVAL	1997-12-31	ADD
2	00000527	1997-12-31	WTDPD	587.96	C97G501	3344	3344006SRDUV	REPL MTR 6" SR DUVAL	1997-12-31	ADD
2	00000702	1997-12-31	WTDPD	3,177.25	C97G001	3344	3344006SRDUV	NEW MTR 6" SR DUVAL	1997-12-31	ADD
2	00000543	1997-12-31	WTDPD	1,265.48	C97G501	3344	3344008SRSTJ	REPL MTR 8" SR ST JOHNS	1997-12-31	ADD
2	00000529	1997-12-31	WTDPD	8,543.38	C97G501	3344	3344015SRDUV	REPL MTR 1.5" SR DUVAL	1997-12-31	ADD
2	00000529	1997-12-31	WTDPD	390.61	C97G501	3344	3344015SRDUV	REPL MTR 1.5" SR DUVAL	1997-12-31	ADJ
2	00000704	1997-12-31	WTDPD	2,840.51	C97G001	3344	3344015SRDUV	NEW MTR 1.5" SR DUVAL	1997-12-31	ADD
2	00000531	1997-12-31	WTDPD	683.16	C97G501	3344	3344015SRSTJ	Repl Mtr 1.5" SR StJohns	1997-12-31	ADD
2	00000706	1997-12-31	WTDPD	183.04	C97G001	3344	3344015SRSTJ	NEW MTR 1.5" SR ST JOHNS	1997-12-31	ADD
2	00000531	1997-12-31	WTDPD	7.32	C97G501	3344	3344015SRSTJ	Repl Mir 1.5" SR StJohns	1997-12-31	ADJ
2	00000707	1997-12-31	WTDPD	303.97	C97G001	3344	3344034RMDUV	NEW MTR 3/4" REM DUVAL	1997-12-31	ADD
2	00000532	1997-12-31	WTDPD	11,578.97	C97G501	3344	3344034SRDUV	Repl Mtr 3/4" SR Duval	1997-12-31	ADD
2	00000532	1997-12-31	WTDPD	128.10	C97G501	3344	3344034SRDUV	Repl Mir 3/4" SR Duval	1997-12-31	ADJ
2	00000708	1997-12-31	WTDPD	6,838.50	C97G001	3344	3344034SRDUV	NEW MTR 3/4" SR DUVAL	1997-12-31	ADD
2	00000533	1997-12-31	WTDPD	277.59	C97G501	3344	3344034SRSTJ	Rel Mtr 3/4" SR StJohns	1997-12-31	ADD
2	00000533	1997-12-31	WTDPD	28.06	C97G501	3344	3344034SRSTJ	Rel Mir 3/4" SR StJohns	1997-12-31	ADJ
2	00000710	1997-12-31	WTDPD	309.97	C97G001	3344	3344034SRSTJ	NEW MTR 3/4" SR ST JOHNS	1997-12-31	ADD
2	00000534	1997-12-31	WTDPD	1,271.08	C97G501	3344	3344058RMDUV	Repl Mtr 5/8" Rem Duval	1997-12-31	ADD
2	00000711	1997-12-31	WTDPD	3,922.88	C97G001	3344	3344058RMDUV	NEW MTR 5/8" REM DUVAL	1997-12-31	ADD
2	00000712	1997-12-31	WTDPD	55.17	C97G001	3344	3344058RMSTJ	NEW MTR 5/8" REM ST JOHNS	1997-12-31	ADD
2	00000535	1997-12-31	WTDPD	80,001.86	C97G501	3344	3344058SRDUV	Repl Mir 5/8" SR Duval	1997-12-31	ADD
2	00000535	1997-12-31	WTDPD	2,477.87	C97G501	3344	3344058SRDUV	Repl Mtr 5/8" SR Duval	1997-12-31	ADJ
2	00000713	1997-12-31	WTDPD	20,594.08	C97G001	3344	3344058SRDUV	NEW MTR 5/8" REM DUVAL	1997-12-31	ADD
2	00000536	1997-12-31	WTDPD	91.53	C97G501	3344	3344058SRNAS	Repl Mir 5/8" SR Nassau	1997-12-31	ADD
2	00000536	1997-12-31	WTDPD	28.01	C97G501	3344	3344058SRNAS	Repl Mtr 5/8" SR Nassau	1997-12-31	ADJ
2	00000715	1997-12-31	WTDPD	1,235.06	C97G001	3344	3344058SRNAS	NEW MTR 5/8" SR NASSAU	1997-12-31	ADD
2	00000537	1997-12-31	WTDPD	1,101.10	C97G501	3344	3344058SRSTJ	Repl Mir 5/8" SR StJohns	1997-12-31	ADD
2	00000717	1997-12-31	WTDPD	3,754.45	C97G001	3344	3344058SRSTJ	NEW MTR 5/8" SR ST JOHNS	1997-12-31	ADD
2	00000537	1997-12-31	WTDPD	83.32	C97G501	3344	3344058SRSTJ	Repl Mir 5/8" SR StJohns	1997-12-31	ADJ
2	00000191	1997-12-31	WTDPD	-7,447.42		3344	334410000DUV	T&D-Meters	1996-01-01	RET
2	00000191	1997-12-31	WTDPD	7,447.42		3344	334410000DUV	T&D-Meters	1996-01-01	REI
2	00000191	1997-11-30	WTDPD	2,747,872.00		3344	334410000DUV	T&D-Meters	1996-01-01	ADD
2	00000191	1997-12-31	WTDPD	-7,447.42		3344	334410000DUV	T&D-Meters	1996-01-01	RET
2	00000414	1997-12-01	WTDPD	5,871.09		3344	334410000NAS	METER/METER INSTALLATION	1997-11-30	ADD
2	00000392	1997-12-01	WTDPD	6,715.16		3344	334410000STJ	METER/METER INSTALLATION	1997-11-30	ADD
2	00000192	1997-11-30	WTDPD	41,316.00		3344	334420000DUV	T&D-Meter Installations	1996-01-01	ADD
				3,175,364.74		<b>3344</b>	<b>Total</b>			
2	00000193	1997-11-30	WTDPD	1,842,395.00		3354	335400000DUV	T&D-Hydrants	1996-01-01	ADD
2	00000280	1997-11-30	WTDPD	15,903.00		3354	335400000NAS	T&D-Hydrants	1997-01-01	ADD
2	00000415	1997-12-01	WTDPD	34,388.05		3354	335400000NAS	HYDRANTIS	1997-11-30	ADD
2	00000252	1997-11-30	WTDPD	168,507.00		3354	335400000STJ	T&D-Hydrants	1996-01-01	ADD
2	00000500	1997-12-31	WTDPD	17,910.13	C97D001	3354	335400400DUV	NEW F.H. 5-1/4" DUVAL	1997-12-31	ADJ
2	00000520	1997-12-31	WTDPD	55.96	C97D501	3354	335400400DUV	REPL F.H. 5-1/4" DUVAL	1997-12-31	ADJ
2	00000520	1997-12-31	WTDPD	38,357.80	C97D501	3354	335400400DUV	REPL F.H. 5-1/4" DUVAL	1997-12-31	ADD
2	00000500	1997-12-31	WTDPD	24.40	C97D001	3354	335400400DUV	NEW F.H. 5-1/4" DUVAL	1997-12-31	ADD
2	00000501	1997-12-31	WTDPD	134.24	C97D001	3354	335400400NAS	NEW F.H. 5-1/4" NASSAU	1997-12-31	ADD
2	00000522	1997-12-31	WTDPD	9,236.59	C97D501	3354	335400400STJ	REPL F.H. 5-1/4" ST JOHNS	1997-12-31	ADD
2	00000438	1997-12-31	WTDPD	7,812.00	C96D309	3354	335400600DUV	HYDRANTIS	1997-12-31	ADD
2	00000682	1997-12-31	WTDPD	2,857.19	C97D620	3354	335400600DUV	HYDRANTIS	1997-12-31	ADD
2	00000631	1997-12-31	WTDPD	995.69	C97D618	3354	335400600DUV	HYDRANTIS	1997-12-31	ADD

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2	00000622	1997-12-31	WIDPD	968.95	C97D616	3354	335400600DUV	HYDRANTS	1997-12-31	ADD
2	00000616	1997-12-31	WIDPD	1,333.88	C97D615	3354	335400600DUV	HYDRANTS	1997-12-31	ADD
2	00000595	1997-12-31	WIDPD	1,550.44	C97D610	3354	335400600DUV	HYDRANTS	1997-12-31	ADD
2	00000593	1997-12-31	WIDPD	3,754.52	C97D609	3354	335400600DUV	HYDRANTS	1997-12-31	ADD
2	00000579	1997-12-31	WIDPD	1,297.08	C97D607	3354	335400600DUV	HYDRANTS	1997-12-31	ADD
2	00000443	1997-12-31	WIDPD	3,440.97	C96D315	3354	335400600DUV	HYDRANTS	1997-12-31	ADD
2	00000525	1997-12-31	WIDPD	165.87	C97D501	3354	335400600DUV	REPL F.H. 6-1/2" DUVAL	1997-12-31	ADD
2	00000546	1997-12-31	WIDPD	4,336.63	C97D601	3354	335400600DUV	HYDRANTS	1997-12-31	ADD
2	00000573	1997-12-31	WIDPD	725.50	C97D605	3354	335400600DUV	HYDRANTS	1997-12-31	ADD
2	00000555	1997-12-31	WIDPD	604.82	C97D603	3354	335400600DUV	HYDRANTS	1997-12-31	ADD
2	00000440	1997-12-31	WIDPD	2,311.90	C96D310	3354	335400600DUV	HYDRANTS	1997-12-31	ADD
2	00000511	1997-12-31	WIDPD	7,477.51	C97D301	3354	335400600DUV	HYDRANTS	1997-12-31	ADD
2	00000446	1997-12-31	WIDPD	4,973.23	C96D321	3354	335400600NAS	HYDRANTS	1997-12-31	ADD
2	00000502	1997-12-31	WIDPD	2,477.25	C97D001	3354	335400600STJ	NEW F.H. 6 1/2" ST JOHNS	1997-12-31	ADD
				2,173,995.60		<b>3354 Total</b>				
2	00000194	1997-11-30	WIDPD	20,760.00		3394	339400000DUV	T&D-Oth.Trans.&Dist.Plant	1996-01-01	ADD
2	00000253	1997-11-30	WIDPD	3,000.00		3394	339400000STJ	T&D-Oth.Trans.&Dist.Plant	1996-01-01	ADD
				23,760.00		<b>3394 Total</b>				
2	00000548	1997-12-31	WGPD	6,177.69	C97J001	3405	340500000DUV	Hardware Upgrades	1997-12-31	ADD
2	00000729	1997-12-31	WGPD	38,827.51	C96J002	3405	340500000DUV	OPS DATA BASE (WATER)	1997-12-31	ADD
2	00000731	1997-12-31	WGPD	62,441.62	C96J952	3405	340500000DUV	IFMS-BUDGETING	1997-12-31	ADD
2	00000733	1997-12-31	WGPD	77,874.97	C96J954	3405	340500000DUV	IFMS-TIME ENTRY/PAYROLL	1997-12-31	ADD
2	00000735	1997-12-31	WGPD	108,040.19	C96J956	3405	340500000DUV	IFMS-PROJ COST/FIXED ASSET	1997-12-31	ADD
2	00000734	1997-12-31	WGPD	91,461.13	C96J955	3405	340500000DUV	IFMS-PROCUREMENT	1997-12-31	ADD
2	00000732	1997-12-31	WGPD	159,778.56	C96J953	3405	340500000DUV	IFMS-GENERAL LEDGER	1997-12-31	ADD
2	00000730	1997-12-31	WGPD	32,134.02	C96J950	3405	340500000DUV	IT TECH ARCH/WAN	1997-12-31	ADD
2	00000728	1997-12-31	WGPD	11,219.25	C96J001	3405	340500000DUV	MS ROLLOUT	1997-12-31	ADD
2	00000256	1997-11-30	WGPD	2,947.00		3405	340500000STJ	Gp-Off.Furn.&Equip.-Water	1996-01-01	ADD
2	00000198	1997-12-31	WGPD	-15,000.00		3405	340510000DUV	Gp-Office Furn.&Equip.-Water	1996-01-01	RET
2	00000198	1997-12-31	WGPD	15,000.00		3405	340510000DUV	Gp-Office Furn.&Equip.-Water	1996-01-01	REI
2	00000198	1997-12-31	WGPD	-15,000.00		3405	340510000DUV	Gp-Office Furn.&Equip.-Water	1996-01-01	RET
2	00000198	1997-11-30	WGPD	527,875.00		3405	340510000DUV	Gp-Office Furn.&Equip.-Water	1996-01-01	ADD
2	00000199	1997-11-30	WGPN	85,539.00		3405	340520000DUV	Gp-Office Furn.&Equip.-Common	1996-01-01	ADD
2	00000200	1997-11-30	WGPD	70,495.00		3405	340530000DUV	Gp-O.F.&Eq-Terminal Sys-Common	1996-01-01	ADD
				1,259,810.94		<b>3405 Total</b>				
2	00000257	1997-11-30	WVEHN	14,567.00		3415	341500000STJ	Gp-Transp.Equipment-Water	1996-01-01	ADD
2	00000201	1997-11-30	WVEHN	-385,719.00		3415	341510000DUV	Gp-Transportation Equip-Water	1996-01-01	ADD
2	00000202	1997-11-30	WVEHN	6,248.00		3415	341520000DUV	Gp-Transp.Equip.-1991-Common	1996-01-01	ADD
2	00000207	1997-11-30	WVEHD	3,741.00		3415	341520000DUV	Gp-Transp.Equip.-1995-Common	1996-01-01	ADD
2	00000209	1997-11-30	WVEHN	8,878.00		3415	341520000DUV	Gp-Transp.Equip.-1987-Common	1996-01-01	ADD
2	00000211	1997-11-30	WVEHN	15,419.00		3415	341520000DUV	Gp-Transp.Equip.-1989-Common	1996-01-01	ADD
2	00000210	1997-11-30	WVEHN	8,243.00		3415	341520000DUV	Gp-Transp.Equip.-1988-Common	1996-01-01	ADD
2	00000212	1997-11-30	WVEHN	37,849.00		3415	341520000DUV	Gp-Transp.Equip.-1990-Common	1996-01-01	ADD
2	00000208	1997-11-30	WVEHN	17,441.00		3415	341520000DUV	Gp-Transp.Equip.-1986-Common	1996-01-01	ADD
2	00000206	1997-11-30	WVEHD	4,097.00		3415	341520000DUV	Gp-Transp.Equip.-1993-Common	1996-01-01	ADD
2	00000203	1997-11-30	WVEHN	32,726.00		3415	341520000DUV	Gp-Transp.Equip.-1992-Common	1996-01-01	ADD
2	00000204	1997-11-30	WVEHN	4,783.00		3415	341520000DUV	Gp-Transp.Equip.-1982-Common	1996-01-01	ADD
2	00000205	1997-11-30	WVEHN	1,952.00		3415	341520000DUV	Gp-Transp.Equip.-1983-Common	1996-01-01	ADD
				-229,775.00		<b>3415 Total</b>				
2	00000213	1997-11-30	WGPD	8,478.00		3425	342500000DUV	Gp-Stores Equipment-Common	1996-01-01	ADD
2	00000258	1997-11-30	WGPD	736.00		3425	342500000STJ	Gp-Stores Equip.-Common	1996-01-01	ADD
				9,214.00		<b>3425 Total</b>				



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Account ID	Account Description	Balance	Account Type	Start Date	End Date	Account Status
00000214	Gp-Tools,Shop, Garage Eq.- Water	55,953.00	WGPN	1997-11-30	1996-01-01	ADD
00000259	Gp-Tools,Shop, Gar,Eq.-Water	2,998.00	WGPN	1997-11-30	1996-01-01	ADD
00000215	Gp-T,S,G Eq.- 1981 & Prior-Comm	14,750.00	WGPN	1997-11-30	1996-01-01	ADD
00000260	Gp-T,S,G Eq.- 1982 & After-Comm	565.00	WGPN	1997-11-30	1996-01-01	ADD
00000216	Gp-T,S,G Eq.- 1982 & After-Comm	47,258.00	WGPN	1997-11-30	1996-01-01	ADD
	<b>3435 Total</b>	<b>9,618.00</b>				
00000217	Gp-Laboratory Equipment-Water	1,459.00	WGPN	1997-11-30	1996-01-01	ADD
00000218	Gp-Laboratory Equip-Common	10,676.00	WGPN	1997-11-30	1996-01-01	ADD
	<b>3445 Total</b>	<b>12,135.00</b>				
00000261	Gp-Power Oper.Equip.-Water	2,751.00	WGPN	1997-11-30	1996-01-01	ADD
00000219	Gp-Power Oper.Equip.-Water	31,475.00	WVEHD	1997-11-30	1996-01-01	ADD
00000220	Gp-Pow.Op.Eq.Prior 1981-Common	6,810.00	WVEHN	1997-11-30	1996-01-01	ADD
00000221	Gp- 1981 Backhoe-Common	11,257.00	WVEHN	1997-11-30	1996-01-01	ADD
00000222	Gp-Pow.Op.Eq.-1982&Aft.-Common	-35,117.00	WVEHN	1997-12-31	1996-01-01	RET
00000222	Gp-Pow.Op.Eq.-1982&Aft.-Common	-35,117.00	WVEHN	1997-12-31	1996-01-01	RET
00000222	Gp-Pow.Op.Eq.-1982&Aft.-Common	48,871.00	WVEHN	1997-11-30	1996-01-01	ADD
00000222	Gp-Pow.Op.Eq.-1982&Aft.-Common	35,117.00	WVEHN	1997-12-31	1996-01-01	RET
	<b>3455 Total</b>	<b>66,047.00</b>				
00000262	Gp-Commun.Equip.-Water	2,235.00	WGPD	1997-11-30	1996-01-01	ADD
00000223	Gp-Communication Equip.-Water	106,505.00	WGPD	1997-11-30	1996-01-01	ADD
00000224	Gp-Comm.Equip-Scada-Common	412,878.00	WGPD	1997-11-30	1996-01-01	ADD
	<b>3465 Total</b>	<b>521,618.00</b>				
00000453	SCOTTS 20HP LAWN TRACTOR	2,774.83	WGPD	1997-12-31	1997-12-31	ADD
00000263	Misc. Equipment-Water	357.00	WGPD	1997-11-30	1996-01-01	ADD
00000404	WATER WAGON	5,550.00	WGPD	1997-12-01	1997-11-30	ADD
00000225	Gp-Misc. Equipment-Water	13,376.00	WGPD	1997-11-30	1996-01-01	ADD
00000406	BREATHING APPARATUS	3,000.00	WGPD	1997-12-01	1997-11-30	ADD
00000416	EYE WASH STATIONS	1,880.00	WGPD	1997-12-01	1997-11-30	ADD
00000384	ADT SECURITY SYSTEM	1,271.78	WGPD	1997-12-01	1997-11-30	ADD
00000385	BREATHING APPARATUS	1,500.00	WGPD	1997-12-01	1997-11-30	ADD
00000393	EYE WASH STATIONS	940.00	WGPD	1997-12-01	1997-11-30	ADD
00000226	Gp-Misc.Eq.-Prior 1982-Common	5,692.00	WGPN	1997-11-30	1996-01-01	ADD
00000227	Gp-Misc.Eq.- 1983&After-Common	39,112.00	WGPD	1997-11-30	1996-01-01	ADD
	<b>3475 Total</b>	<b>75,453.61</b>				
00000767	AFUDC - J/E 012	-40,986.00	WGPN	1997-12-31	1997-12-31	ADD
00000228	Gp-Oth.Tangible Plant-Water	29,983.00	WGPD	1997-11-30	1996-01-01	ADD
00000229	Gp-Oth.Tangible Plant-Common	4,077.00	WGPN	1997-11-30	1996-01-01	ADD
	<b>3485 Total</b>	<b>-6,926.00</b>				
	<b>Grand Total</b>	<b>56,619,038.65</b>				

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nl	Asset ID	Acctg Date	Category	Total Cost	Project ID	PLT.ACCT.	Sub-Project	Description	In Service	Trans Type
2	00000283	1997-11-30	SIPN	35,457.00		3511	351100000NAS	Organization	1996-01-01	ADD
2	00000401	1997-12-01	SIPN	19,427.34		3511	351100000NAS	WASTEWATER-ORGANIZATION COSTS	1997-11-30	ADD
2	00000347	1997-11-30	SIPN	84,261.00		3511	351100000STJ	Organization	1996-01-01	ADD
2	00000381	1997-12-01	SIPN	15,534.14		3511	351100000STJ	WASTEWATER	1997-11-30	ADD
2	00000772	1997-12-31	SGPN	29,504.80		3511	351100000STJ	SUNRAY 0000027675	1997-12-31	ADD
2	00000773	1997-12-31	SGPN	14,246.00		3511	351100000STJ	SUNRAY 0000027696	1997-12-31	ADD
2	00000773	1997-12-31	SGPN	-14,246.00		3511	351100000STJ	SUNRAY 0000027696	1997-12-31	ADJ
2	00000772	1997-12-31	SGPN	-29,504.80		3511	351100000STJ	SUNRAY 0000027675	1997-12-31	ADJ
2	00000778	1997-12-31	SIPN	29,504.80		3511	351100000STJ	LEGAL FEES SUNRAY MERGER	1997-12-31	ADD
2	00000779	1997-12-31	SIPN	14,246.00		3511	351100000STJ	LEGAL FEES SUNRAY MERGER	1997-12-31	ADD
2	00000294	1997-11-30	SIPN	92,892.00		3511	351110000DUV	Organization	1996-01-01	ADD
2	00000295	1997-11-30	SIPN	22,025.00		3511	351120000DUV	Organization-Water Allocation	1996-01-01	ADD
				313,347.28		<b>3511 Total</b>				
2	00000402	1997-12-01	WIPN	41,206.04		3521	352100000NAS	WATER-FRANCHISE FEES	1997-11-30	ADD
2	00000382	1997-12-01	WIPN	107,370.47		3521	352100000STJ	WATER-FRANCHISE FEES	1997-11-30	ADD
2	00000284	1997-11-30	SIPN	1,435.00		3521	352100000NAS	Franchises	1996-01-01	ADD
2	00000348	1997-11-30	SIPN	606.00		3521	352100000STJ	Franchises	1996-01-01	ADD
2	00000296	1997-11-30	SIPN	81,081.00		3521	352110000DUV	Franchises	1996-01-01	ADD
2	00000297	1997-11-30	SIPN	16,941.00		3521	352120000DUV	Franchises-Water Allocation	1996-01-01	ADD
2	00000298	1997-11-30	SIPD	249,980.00		3521	352100000DUV	Misc. Intangible Plant	1996-01-01	ADD
2	00000285	1997-11-30	SIPD	57,235.00		3521	352100000NAS	Misc Intangible Plant	1996-01-01	ADD
				555,854.51		<b>3521 Total</b>				
2	00000299	1997-11-30	SCPN	251,285.00		3532	353200000DUV	Cp-Land And Land Rights	1996-01-01	ADD
2	00000399	1997-12-01	SCPN	243,306.21		3532	353200000NAS	LAND & LAND RIGHTS-WASTEWATER	1997-11-30	ADD
2	00000349	1997-11-30	SCPN	307,836.00		3532	353200000STJ	Cp-Land And Land Rights	1996-01-01	ADD
2	00000379	1997-12-01	SCPN	247,129.24		3532	353200000STJ	LAND & LAND RIGHTS-WASTEWATER	1997-11-30	ADD
				1,049,556.45		<b>3532 Total</b>				
2	00000356	1997-11-30	SSPPN	8,140.00		3533	353300000STJ	Pp-Land And Land Rights	1996-01-01	ADD
				8,140.00		<b>3533 Total</b>				
2	00000484	1997-12-31	STDPN	18,110.93	C96R031	3534	353400000DUV	MONTEREY WWIP PURCH LOTS 27/28	1997-12-31	ADD
2	00000360	1997-11-30	STDPN	4,664.00		3534	353400000STJ	T&D-Land And Land Rights	1996-01-01	ADD
2	00000464	1997-12-31	STDPN	9,437.57	C96R002	3534	353400000DUV	TREATMENT FACILITIES	1997-12-31	ADD
2	00000314	1997-11-30	STDPN	20,950.00		3534	353410000DUV	T&D-Land And Land Rights	1996-01-01	ADD
2	00000315	1997-11-30	STDPN	281,785.00		3534	353420000DUV	T&D-Other Land&Land Rights	1996-01-01	ADD
				334,947.50		<b>3534 Total</b>				
2	00000321	1997-11-30	SGPN	157,664.00		3535	353500000DUV	Gp-Land And Land Rights	1996-01-01	ADD
2	00000322	1997-11-30	SGPN	264,840.00		3535	353500000DUV	Gp-Land&Land Rghts-Water Alloc	1996-01-01	ADD
2	00000366	1997-11-30	SGPN	1,100.00		3535	353500000STJ	Gp-Land And Land Rights	1996-01-01	ADD
				423,604.00		<b>3535 Total</b>				
2	00000300	1997-11-30	SCPD	-51,798.00		3542	354200000DUV	Cp-Structures&Improvements	1996-01-01	ADD
2	00000350	1997-11-30	SCPD	132,067.00		3542	354200000STJ	Cp-Structures&Improvements	1996-01-01	ADD
2	00000308	1997-11-30	SCPD	6,200.00		3542	354200000DUV	Cp-Oth. Collect. Pit. Facility	1996-01-01	ADD
				86,469.00		<b>3542 Total</b>				
2	00000309	1997-12-31	SSPPD	-1,500.00		3543	354300000DUV	Pp-Structures&Improvements	1996-01-01	RET
2	00000309	1997-12-31	SSPPD	-1,500.00		3543	354300000DUV	Pp-Structures&Improvements	1996-01-01	RET
2	00000309	1997-11-30	SSPPD	2,226,135.00		3543	354300000DUV	Pp-Structures&Improvements	1996-01-01	ADD
2	00000309	1997-12-31	SSPPD	1,500.00		3543	354300000DUV	Pp-Structures&Improvements	1996-01-01	REI
2	00000417	1997-12-01	SSPPD	321,351.90		3543	354300000NAS	STRUCTURES & IMPROVEMENTS	1997-11-30	ADD
2	00000357	1997-11-30	SSPPD	696.00		3543	354300000STJ	Pp-Structures&Improvements	1996-01-01	ADD
2	00000394	1997-12-01	SSPPD	102,701.40		3543	354300000STJ	STRUCTURES & IMPROVEMENTS	1997-11-30	ADD

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32	00000633	1997-12-31	SSPPD	13,006.90	C97P605	3543	354309900DUV	Manhole	1997-12-31	ADD
				2,662,391.20		<b>3543 Total</b>				
32	00000291	1997-11-30	SSPPD	123,835.00		3544	354400000NAS	Pp-Structures&Improvements	1996-01-01	ADD
32	00000316	1997-12-31	STDPD	-600.00		3544	354400000DUV	T&D-Structures&Improvmts	1996-01-01	RET
32	00000316	1997-12-31	STDPD	600.00		3544	354400000DUV	T&D-Structures&Improvmts	1996-01-01	REI
32	00000316	1997-11-30	STDPD	5,963,529.00		3544	354400000DUV	T&D-Structures&Improvmts	1996-01-01	ADD
32	00000316	1997-12-31	STDPD	-600.00		3544	354400000DUV	T&D-Structures&Improvmts	1996-01-01	RET
32	00000361	1997-11-30	STDPD	855,299.00		3544	354400000STJ	T&D-Structures&Improv.	1996-01-01	ADD
32	00000649	1997-12-31	STDPD	7,673.99	C97R006	3544	354400000STJ	REHAB DIGESTOR WALL	1997-12-31	ADD
32	00000465	1997-12-31	STDPD	415,468.72	C96R002	3544	35440A000DUV	ENGINEERING AND LEGAL FEES	1997-12-31	ADD
32	00000473	1997-12-31	STDPD	77,880.47	C96R016	3544	35440A000DUV	ARCH, FEES, FURNITURE, ETC.	1997-12-31	ADD
32	00000475	1997-12-31	STDPD	124,786.92	C96R030	3544	35440A000DUV	IWO 95064.01	1997-12-31	ADD
32	00000471	1997-12-31	STDPD	82,835.04	C96R015	3544	35440A000DUV	ARCH RVW, SPECS, FEES, FURN	1997-12-31	ADD
32	00000425	1997-12-31	STDPD	940.00	C93R002	3544	35440A000STJ	TREATMENT STRUCTURES	1997-12-31	ADD
32	00000466	1997-12-31	STDPD	359,513.42	C96R002	3544	35440B000DUV	SITE WORK, YARD PIPING	1997-12-31	ADD
32	00000472	1997-12-31	STDPD	140,370.65	C96R015	3544	35440B000DUV	BLDG CONSTRUCTION, SITE WORK	1997-12-31	ADD
32	00000474	1997-12-31	STDPD	151,307.73	C96R016	3544	35440B000DUV	BUILDING CONSTRUCTION	1997-12-31	ADD
32	00000648	1997-12-31	STDPD	2,348.29	C97R003	3544	35440B000DUV	PHASE CONTRAST MICROSCOPE	1997-12-31	ADD
32	00000476	1997-12-31	STDPD	217,061.59	C96R030	3544	35440B000DUV	IWO 95064.03	1997-12-31	ADD
32	00000426	1997-12-31	STDPD	15,195.42	C93R002	3544	35440B000STJ	REPLACE ST JOHNS NO WWTP	1997-12-31	ADD
				8,537,445.24		<b>3544 Total</b>				
32	00000367	1997-11-30	SGPD	20,346.00		3545	354500000STJ	Gp-Structures&Improvements	1996-01-01	ADD
32	00000467	1997-12-31	SGPD	76,204.97	C96R002	3545	35450A000DUV	BY-PASS PUMPING	1997-12-31	ADD
32	00000477	1997-12-31	SGPD	381,763.87	C96R030	3545	35450A000DUV	IWO 95064.02	1997-12-31	ADD
32	00000468	1997-12-31	SGPD	144,991.64	C96R002	3545	35450B000DUV	GENERATOR, ELECTRIC BUILDING	1997-12-31	ADD
32	00000478	1997-12-31	SGPD	20,555.21	C96R030	3545	35450B000DUV	IWO 95065.06	1997-12-31	ADD
32	00000479	1997-12-31	SGPD	163,101.97	C96R030	3545	35450C000DUV	IWO 95065.05	1997-12-31	ADD
32	00000323	1997-12-31	SGPD	-2,750.00		3545	354510000DUV	Gp-Structures&Improvements	1996-01-01	RET
32	00000323	1997-12-31	SGPD	-2,750.00		3545	354510000DUV	Gp-Structures&Improvements	1996-01-01	RET
32	00000323	1997-12-31	SGPD	2,750.00		3545	354510000DUV	Gp-Structures&Improvements	1996-01-01	REI
32	00000323	1997-11-30	SGPD	1,472,451.00		3545	354510000DUV	Gp-Structures&Improvements	1996-01-01	ADD
32	00000324	1997-11-30	SGPD	772,519.00		3545	354520000DUV	Gp-Struct.&Imp.-Water Alloc.	1996-01-01	ADD
				3,049,183.66		<b>3545 Total</b>				
32	00000302	1997-11-30	SCPD	6,055,266.00		3602	360200000DUV	Cp-Collection Sewers-Force	1996-01-01	ADD
32	00000287	1997-11-30	SCPD	446,105.00		3602	360200000NAS	Collection Sewers-Force	1996-01-01	ADD
32	00000418	1997-12-01	SCPD	284,375.38		3602	360200000NAS	COLLECTION SEWERS-FORCE	1997-11-30	ADD
32	00000351	1997-11-30	SCPD	705,960.00		3602	360200000STJ	Cp-Collection Sewers-Force	1996-01-01	ADD
32	00000395	1997-12-01	SCPD	522,933.36		3602	360200000STJ	COLLECTION SEWERS-FORCE	1997-11-30	ADD
32	00000429	1997-12-31	SCPD	133,990.00	C94P307	3602	3602004PVDUV	4" PVC	1997-12-31	ADD
32	00000596	1997-12-31	SCPD	32.90	C97P501	3602	3602004PVDUV	Repl FM 4" Duval	1997-12-31	ADD
32	00000456	1997-12-31	SCPD	69,540.92	C96P309	3602	3602006PVDUV	6" PVC FM	1997-12-31	ADD
32	00000597	1997-12-31	SCPD	29,240.44	C97P501	3602	3602006PVDUV	Repl FM 6" Duval	1997-12-31	ADD
32	00000598	1997-12-31	SCPD	45.18	C97P501	3602	3602012PVDUV	Repl FM 12" Duval	1997-12-31	ADD
32	00000770	1997-12-31	SGPN	166,287.39		3602	360210000STJ	SUNRAY REUSE MAINS	1997-12-31	ADD
				8,413,776.57		<b>3602 Total</b>				
32	00000301	1997-11-30	SCPD	86,771.00		3612	361200000DUV	Cp-Collection Sewers	1996-01-01	ADD
32	00000286	1997-11-30	SCPD	12,619.00		3612	361200000NAS	Collection Sewers	1996-01-01	ADD
32	00000303	1997-11-30	SCPD	28,008,659.00		3612	361200000DUV	Cp-Collection Sewers-Gravity	1996-01-01	ADD
32	00000288	1997-11-30	SCPD	52,325.00		3612	361200000NAS	Collection Sewers-Gravity	1996-01-01	ADD
32	00000419	1997-12-01	SCPD	244,502.24		3612	361200000NAS	COLLECTION SEWERS-GRAVITY	1997-11-30	ADD
32	00000352	1997-12-31	SCPD	-6,628.00		3612	361200000STJ	Cp-Collection Sewers-Gravity	1996-01-01	RET
32	00000352	1997-11-30	SCPD	2,031,454.00		3612	361200000STJ	Cp-Collection Sewers-Gravity	1996-01-01	ADD

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00000352	1997-12-31	SCPD	-6,628.00		3612	361200000STJ	Cp-Collection Sewers-Gravity	1996-01-01	RET
00000352	1997-12-31	SCPD	6,628.00		3612	361200000STJ	Cp-Collection Sewers-Gravity	1996-01-01	REI
00000460	1997-12-31	SCPD	-428.66	C96P633	3612	361200000STJ	MANHOLES, DEWATERING, ETC.	1997-12-31	ADD
00000637	1997-12-31	SCPD	17,425.32	C97P607	3612	3612008LIDUV	INSITULINER	1997-12-31	ADD
00000642	1997-12-31	SCPD	19,086.66	C97P610	3612	3612008LIDUV	INSITIFORM LINER	1997-12-31	ADD
00000644	1997-12-31	SCPD	17,194.13	C97P612	3612	3612008LIDUV	INSITIFORM LINER	1997-12-31	ADD
00000646	1997-12-31	SCPD	35,071.08	C97P614	3612	3612008LIDUV	INSITIFORM LINER	1997-12-31	ADD
00000645	1997-12-31	SCPD	14,898.36	C97P613	3612	3612008LIDUV	INSITIFORM LINER	1997-12-31	ADD
00000643	1997-12-31	SCPD	15,699.44	C97P611	3612	3612008LIDUV	INSITIFORM LINER	1997-12-31	ADD
00000454	1997-12-31	SCPD	47,697.98	C96P307	3612	3612008PVDUV	8" PVC	1997-12-31	ADD
00000458	1997-12-31	SCPD	14,945.61	C96P314	3612	3612008PVDUV	8" PVC	1997-12-31	ADD
00000455	1997-12-31	SCPD	9,965.77	C96P308	3612	3612008PVDUV	8" PVC	1997-12-31	ADD
00000457	1997-12-31	SCPD	24,806.00	C96P313	3612	3612008PVDUV	8" PVC	1997-12-31	ADD
00000459	1997-12-31	SCPD	19,511.82	C96P316	3612	3612008PVDUV	8" PVC	1997-12-31	ADD
00000639	1997-12-31	SCPD	22,864.21	C97P608	3612	3612008PVDUV	8" PVC SEWER MAIN PIPE	1997-12-31	ADD
00000638	1997-12-31	SCPD	24,384.62	C97P607	3612	3612008PVDUV	8" PVC Sewer Main	1997-12-31	ADD
00000636	1997-12-31	SCPD	17,639.31	C97P606	3612	3612008PVDUV	8" PVC Sewer Pipe	1997-12-31	ADD
00000625	1997-12-31	SCPD	35,700.12	C97P602	3612	3612008PVDUV	8" PVC Mains	1997-12-31	ADD
00000599	1997-12-31	SCPD	69,637.13	C97P501	3612	3612008PVDUV	Repl Grav Main 8" Duval	1997-12-31	ADD
00000589	1997-12-31	SCPD	127,752.02	C97P301	3612	3612008PVDUV	8" PVC	1997-12-31	ADD
00000461	1997-12-31	SCPD	16.09	C96P633	3612	3612008PVSTJ	8" PVC	1997-12-31	ADD
00000600	1997-12-31	SCPD	79.04	C97P501	3612	3612008PVSTJ	Repl Grav Main 8" StJohns	1997-12-31	ADD
00000626	1997-12-31	SCPD	3,201.35	C97P603	3612	3612010PVDUV	10" PVC Mains	1997-12-31	ADD
00000627	1997-12-31	SCPD	1,323.13	C97P603	3612	3612012PVDUV	12" PVC Mains	1997-12-31	ADD
00000634	1997-12-31	SCPD	51,723.24	C97P605	3612	3612012PVDUV	Sewer Main	1997-12-31	ADD
00000462	1997-12-31	SCPD	243.30	C96P633	3612	3612012PVSTJ	12" PVC	1997-12-31	ADD
00000602	1997-12-31	SCPD	3,649.31	C97P501	3612	3612099MHDUV	Repl Manholes Duval	1997-12-31	ADD
00000628	1997-12-31	SCPD	34,149.02	C97P603	3612	3612099MHDUV	Manholes	1997-12-31	ADD
00000632	1997-12-31	SCPD	13,377.87	C97P604	3612	3612099MHDUV	4' Precast Sewer Manhole	1997-12-31	ADD
00000640	1997-12-31	SCPD	1,038.75	C97P608	3612	3612099RCDUV	MANHOLE WORK	1997-12-31	ADD
			31,072,354.26		<b>3612 Total</b>				
00000304	1997-11-30	SCPN	-4,700.00		3622	362200000DUV	Cp-Special Collecting Struct.	1996-01-01	ADD
00000353	1997-11-30	SCPD	4,580.00		3622	362200000STJ	Cp-Special Collecting Struct.	1996-01-01	ADD
			-120.00		<b>3622 Total</b>				
00000305	1997-11-30	SCPD	8,529,645.00		3632	363200000DUV	Cp-Services To Customers	1996-01-01	ADD
00000289	1997-11-30	SCPD	37,531.00		3632	363200000NAS	Services To Customers	1996-01-01	ADD
00000420	1997-12-01	SCPD	53,482.28		3632	363200000NAS	SERVICES TO CUSTOMERS	1997-11-30	ADD
00000354	1997-11-30	SCPD	883,526.00		3632	363200000STJ	Cp-Services To Customers	1996-01-01	ADD
00000563	1997-12-31	SCPD	5,930.59	C97N001	3632	3632004PVDUV	New Lat 4" PV Duval	1997-12-31	ADD
00000583	1997-12-31	SCPD	325.21	C97N501	3632	3632004PVDUV	Repl Lat 4" PV Duval	1997-12-31	ADD
00000566	1997-12-31	SCPD	5,257.49	C97N001	3632	3632004PVSTJ	NEW LAT 4" PV ST JOHNS	1997-12-31	ADD
00000567	1997-12-31	SCPD	144,427.70	C97N001	3632	3632006PVDUV	New Lat 6" PV Duval	1997-12-31	ADD
00000584	1997-12-31	SCPD	237,696.72	C97N501	3632	3632006PVDUV	Repl Lat 6" PV Duval	1997-12-31	ADD
00000569	1997-12-31	SCPD	15,613.62	C97N001	3632	3632006PVSTJ	New Lat 6" PV StJohns	1997-12-31	ADD
00000585	1997-12-31	SCPD	14,382.72	C97N501	3632	3632006PVSTJ	Repl Lat 6" PV StJohns	1997-12-31	ADD
00000580	1997-12-31	SCPD	1,761.11	C97N002	3632	3632015PVDUV	New STEP Lat 1.5" PV Duval	1997-12-31	ADD
00000586	1997-12-31	SCPD	313.80	C97N502	3632	3632015PVDUV	Repl STEP Lat 1.5" PV Duval	1997-12-31	ADD
00000581	1997-12-31	SCPD	1,463.78	C97N002	3632	3632015PVNAS	New STEP Lat 1.5" PV Nassau	1997-12-31	ADD
00000582	1997-12-31	SCPD	21,897.57	C97N002	3632	3632015PVSTJ	New STEP Lat 1.5" PV StJohns	1997-12-31	ADD
00000587	1997-12-31	SCPD	742.68	C97N502	3632	3632015PVSTJ	Repl STEP Lat 1.5" PV StJohns	1997-12-31	ADD
			9,953,997.27		<b>3632 Total</b>				
00000306	1997-11-30	SCPD	9,215.00		3642	364200000DUV	Cp-Flow Measuring Devices	1996-01-01	ADD

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2	00000355	1997-11-30	SCPN	4,609.00		3642	36420000STJ	Cp-Flow Measuring Devices	1996-01-01	ADD
				13,824.00		<b>3642 Total</b>				
2	00000307	1997-11-30	SCPD	80,594.00		3652	36520000DUV	Cp-Flow Measuring Installs.	1996-01-01	ADD
				80,594.00		<b>3652 Total</b>				
2	00000310	1997-11-30	SSPPD	1,285,726.00		3703	37030000DUV	Pp-Recelving Wells	1996-01-01	ADD
2	00000635	1997-12-31	SSPPD	9,780.76	C97P605	3703	37030000DUV	Lift Station	1997-12-31	ADD
2	00000290	1997-11-30	SSPPD	244,666.00		3703	37030000NAS	Receiving Wells	1996-01-01	ADD
2	00000421	1997-12-01	SSPPD	48,549.98		3703	37030000NAS	RECEIVING WELLS	1997-11-30	ADD
2	00000358	1997-11-30	SSPPD	766,744.00		3703	37030000STJ	Pp-Receiving Wells	1996-01-01	ADD
2	00000396	1997-12-01	SSPPD	203,914.38		3703	37030000STJ	RECEIVING WELLS	1997-11-30	ADD
2	00000751	1997-12-31	SSPPD	79,446.26	C97Q001	3703	370300A00DUV	RECEIVING WELL	1997-12-31	ADD
				2,638,827.38		<b>3703 Total</b>				
2	00000463	1997-12-31	SSPPD	191,437.51	C96Q005	3713	37130000DUV	TREATMENT FACILITIES	1997-12-31	ADD
2	00000480	1997-12-31	SSPPD	81,846.33	C96R030	3713	37130000DUV	IWO 95065.01	1997-12-31	ADD
2	00000422	1997-12-01	SSPPD	78,559.84		3713	37130000NAS	PUMPING EQUIPMENT	1997-11-30	ADD
2	00000359	1997-11-30	SSPPD	457,059.00		3713	37130000STJ	Pp-Electric Pumping Equip.	1996-01-01	ADD
2	00000752	1997-12-31	SSPPD	23,940.77	C97Q001	3713	371300A00DUV	PUMPING EQUIPMENT	1997-12-31	ADD
2	00000647	1997-12-31	SSPPD	2,404.92	C97Q102	3713	371300A00NAS	SUBMERSIBLE PUMPS	1997-12-31	ADD
2	00000753	1997-12-31	SSPPD	20,614.05	C97Q001	3713	371300B00DUV	PUMPING EQUIPMENT	1997-12-31	ADD
2	00000311	1997-12-31	SSPPD	-766.00		3713	37131000DUV	Pp-Pumping Equipment	1996-01-01	RET
2	00000311	1997-12-31	SSPPD	766.00		3713	37131000DUV	Pp-Pumping Equipment	1996-01-01	REI
2	00000311	1997-12-31	SSPPD	-766.00		3713	37131000DUV	Pp-Pumping Equipment	1996-01-01	RET
2	00000311	1997-11-30	SSPPD	4,939,835.00		3713	37131000DUV	Pp-Pumping Equipment	1996-01-01	ADD
2	00000312	1997-11-30	SSPPD	117,871.00		3713	37132000DUV	Pp-Diesel Pumping Equipment	1996-01-01	ADD
2	00000313	1997-11-30	SSPPD	377,972.00		3713	37133000DUV	Other Pumping Equipment	1996-01-01	ADD
				6,290,774.42		<b>3713 Total</b>				
2	00000317	1997-11-30	STDPD	14,169,679.00		3804	38040000DUV	T&D-Treatment&Disposal Equip.	1996-01-01	ADD
2	00000469	1997-12-31	STDPD	437,492.33	C96R002	3804	38040000DUV	TANKS, PAINTING, UV	1997-12-31	ADD
2	00000423	1997-12-01	STDPD	425,736.48		3804	38040000NAS	TREATMENT & DISPOSAL EQUIP.	1997-11-30	ADD
2	00000362	1997-11-30	STDPD	1,883,178.00		3804	38040000STJ	T&D-Treatment&Disposal Eq.	1996-01-01	ADD
2	00000397	1997-12-01	STDPD	527,509.17		3804	38040000STJ	TREATMENT & DISPOSAL EQUIPMENT	1997-11-30	ADD
2	00000481	1997-12-31	STDPD	494,207.03	C96R030	3804	38040A000DUV	IWO 95065.02	1997-12-31	ADD
2	00000427	1997-12-31	STDPD	48,445.60	C93R002	3804	38040A000STJ	TREATMENT EQUIPMENT	1997-12-31	ADD
2	00000482	1997-12-31	STDPD	70,364.69	C96R030	3804	38040B000DUV	IWO 95065.03	1997-12-31	ADD
				18,056,612.30		<b>3804 Total</b>				
2	00000318	1997-11-30	STDPD	110,284.00		3814	38140000DUV	T&D-Plant Sewers	1996-01-01	ADD
2	00000424	1997-12-01	STDPD	40,303.29		3814	38140000NAS	PLANT SEWER	1997-11-30	ADD
2	00000363	1997-11-30	STDPD	4,000.00		3814	38140000STJ	T&D-Plant Sewers	1996-01-01	ADD
				154,587.29		<b>3814 Total</b>				
2	00000319	1997-11-30	STDPD	2,238,249.00		3824	38240000DUV	T&D-Outfall Sewer Lines	1996-01-01	ADD
2	00000364	1997-11-30	STDPD	33,559.00		3824	38240000STJ	T&D-Outfall Sewer Lines	1996-01-01	ADD
2	00000641	1997-12-31	STDPD	29,080.64	C97P609	3824	3824016DIDUV	SPOOL PIECE, BEND ETC.	1997-12-31	ADD
				2,300,888.64		<b>3824 Total</b>				
2	00000320	1997-11-30	STDPD	246,719.00		3894	38940000DUV	T&D-Oth.Treat.Disposal Equip.	1996-01-01	ADD
2	00000365	1997-11-30	STDPN	-800.00		3894	38940000STJ	T&D-Oth.Treat.Disposal Equip.	1996-01-01	ADD
2	00000652	1997-12-31	SCPD	36,995.23	C97R012	3894	38940A000DUV	IN-STREAM SAMPLING	1997-12-31	ADD
				282,914.23		<b>3894 Total</b>				
2	00000368	1997-11-30	SGPN	219.00		3905	39050000STJ	Gp-Office Furniture&Equip.	1996-01-01	ADD
2	00000325	1997-11-30	SGPD	345,592.00		3905	39051000DUV	Gp-Office Furniture&Equipment	1996-01-01	ADD
2	00000326	1997-11-30	SGPD	156,035.00		3905	39052000DUV	Gp-Off.Furn&Equip-Water Alloc.	1996-01-01	ADD
				501,846.00		<b>3905 Total</b>				
2	00000369	1997-11-30	SGPN	9,273.00		3915	39150000STJ	Gp-Transportation Equip.	1996-01-01	ADD

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352	00000327	1997-11-30	SVEHN	5,629.00		3915	391510000DUV	Gp-Transportation Equipment	1996-01-01	ADD
352	00000328	1997-11-30	SVEHN	323,647.00		3915	391520000DUV	Gp-Transp.Equip.-Water Alloc.	1996-01-01	ADD
352	00000329	1997-11-30	SVEHD	6,235.50		3915	391530000DUV	Gp-Trsp.Eq.-1995-Water Alloc.	1996-01-01	ADD
				344,784.50		<b>3915 Total</b>				
352	00000330	1997-11-30	SGPD	8,478.00		3925	392500000DUV	Gp-Stores Equip.-Water Alloc.	1996-01-01	ADD
352	00000370	1997-11-30	SGPD	736.00		3925	392500000STJ	Gp-Stores Eq.-Water Allocation	1996-01-01	ADD
				9,214.00		<b>3925 Total</b>				
352	00000331	1997-11-30	SGPD	13,375.00		3935	393510000DUV	Gp-Tools,Shop&Garage Equip.	1996-01-01	ADD
352	00000371	1997-11-30	SGPD	1,765.00		3935	393510000STJ	Gp-Tools,Shop&Garage Equip.	1996-01-01	ADD
352	00000332	1997-11-30	SGPD	63,141.00		3935	393520000DUV	Gp-T,Sh.&Gar.Eq.-Water Alloc.	1996-01-01	ADD
352	00000372	1997-11-30	SGPD	566.00		3935	393520000STJ	Gp-T,Sh.&Gar.Eq.-Water Alloc.	1996-01-01	ADD
				78,847.00		<b>3935 Total</b>				
352	00000373	1997-11-30	SGPD	3,616.00		3945	394500000STJ	Gp-Laboratory Equipment	1996-01-01	ADD
352	00000333	1997-11-30	SGPD	104,729.00		3945	394510000DUV	Gp-Laboratory Equipment	1996-01-01	ADD
352	00000334	1997-11-30	SGPN	10,678.00		3945	394520000DUV	Gp-Lab.Equip.-Water Alloc.	1996-01-01	ADD
				119,023.00		<b>3945 Total</b>				
352	00000754	1997-12-31	SVEHD	10,022.33	C97Q001	3955	39550A000DUV	GENERATOR	1997-12-31	ADD
352	00000374	1997-11-30	SVEHD	1,011.00		3955	395500000STJ	Gp-Power Operated Equip.	1996-01-01	ADD
352	00000650	1997-12-31	SVEHD	112,936.60	C97R006	3955	395500000STJ	GENERATOR	1997-12-31	ADD
352	00000335	1997-11-30	SVEHD	10,235.00		3955	395510000DUV	Gp-Power Operated Equipment	1996-01-01	ADD
352	00000336	1997-11-30	SVEHN	66,943.00		3955	395520000DUV	Gp-Power Op.Equip.-Water Alloc	1996-01-01	ADD
				201,147.93		<b>3955 Total</b>				
352	00000470	1997-12-31	SGPD	57,644.53	C96R002	3965	396500000DUV	INSTRUMENTATION AND CONTROL	1997-12-31	ADD
352	00000483	1997-12-31	SGPD	128,935.75	C96R030	3965	396500000DUV	IWO 95065.04	1997-12-31	ADD
352	00000375	1997-11-30	SGPD	3,382.00		3965	396500000STJ	Gp-Communication Equip.	1996-01-01	ADD
352	00000337	1997-11-30	SGPD	1,056,968.00		3965	396510000DUV	Gp-Communication Equipment	1996-01-01	ADD
352	00000338	1997-11-30	SGPD	412,880.00		3965	396520000DUV	Gp-Commun.Equip.-Water Alloc.	1996-01-01	ADD
				1,659,810.28		<b>3965 Total</b>				
352	00000651	1997-12-31	SGPD	11,115.44	C97R009	3975	397500A00DUV	TRANSFER SWITCH	1997-12-31	ADD
352	00000339	1997-11-30	SGPD	540,603.00		3975	397510000DUV	Gp-Miscellaneous Equipment	1996-01-01	ADD
352	00000340	1997-11-30	SGPN	5,692.50		3975	397520000DUV	Gp-Misc.Equip.-Water Alloc.	1996-01-01	ADD
352	00000341	1997-11-30	SGPD	39,116.00		3975	397530000DUV	Gp-Misc.Equip.-Water Alloc.	1996-01-01	ADD
				596,526.94		<b>3975 Total</b>				
352	00000771	1997-12-31	SGPN	-173,706.00		3985	39850	EXCESS AFUDC ADJ.-J/E 012	1997-12-31	ADD
352	00000342	1997-11-30	SGPN	4,077.00		3985	398500000DUV	Oth.Tangible Prop.-Water Alloc	1996-01-01	ADD
352	00000655	1997-12-31	SGPN	32,426.94	C97V007	3985	398500A00DUV	REFRIGERATED SAMPLER	1997-12-31	ADD
352	00000654	1997-12-31	SGPN	7,483.80	C97V003	3985	398500A00NAS	FILL AND LIME ROCK	1997-12-31	ADD
352	00000657	1997-12-31	SGPN	530.57	C97V007	3985	398500B00DUV	REFRIGERATED SAMPLER	1997-12-31	ADD
352	00000658	1997-12-31	SGPN	499.36	C97V007	3985	398500C00DUV	REFRIGERATED SAMPLER	1997-12-31	ADD
352	00000659	1997-12-31	SGPN	1,217.18	C97V007	3985	398500D00DUV	REFRIGERATED SAMPLER	1997-12-31	ADD
				-127,471.15		<b>3985 Total</b>				
				99,663,697.70		<b>Grand Total</b>				

SCHEDULE 2  
 WASTEWATER

United Water Florida  
 Reconciliation of MFR's to Asset Management Schedules

Schedule #3

WATER + WASTEWATER

<u>Water</u>	<u>Account</u>	<u>DR</u>	<u>CR</u>
#1	302.1	174,415	
	303.2	61,425	
	303		235,840
	To reflect expenditures in appropriate account		
#2	331.4	979	
	Unclassified		979
	To classify "unclassified "plant		
#3	333.4	7,447	
	334.4		7,447
	Correct retirement on MFR		
<u>Wastewater</u>			
#1	354.2	6,200	
	356		6,200
	Properly classify dollars in old 356 account		
#2	361.2	99,390	
	352		99,390
	Properly classify dollars in old 352 account		
#3	Yulee Land	1,175,696	
	353.4		1,175,696
	Transfer Yulee land to Plant Held for future Use		

UNITED WATER FLORIDA  
RECONCILIATION: ASSET MANAGEMENT MODULE TO GENERAL LEDGER  
DECEMBER 31, 1997

	GENERAL LEDGER	ASSET MANAGEMENT	VARIANCE
101000	56,619,038.34	56,619,038.65	(0.31)
101050	99,663,695.64	99,663,697.70	(2.06)
TOTAL	156,282,733.98	156,282,736.35	(2.37)

\* DECEMBER 31, 1997 BALANCE SHEET ATTACHED

Report ID: UWGLW800  
 Business Unit: 052  
 Period Ending: Dec 31, 1997

United Water Florida  
 General Ledger System  
 BALANCE SHEET

Page No. 1 of 2  
 Run Date: 9/8/98  
 Run Time: 4:26 PM

		- Current Month -		Increase or <u>(Decrease)</u>
		<u>This Year</u>	<u>Last Year</u>	
<u>Assets</u>				
	Utility plant			
101000	Water Plant in Service	56,619,038.34	10,595,345.06	46,023,693.28
101004	Utility Plant in Service-AFUDC	329,028.00	0.00	329,028.00
101005	WPIS-Prior Years	0.00	43,727,873.95	(43,727,873.95)
101050	Waste Water PIS	99,663,695.64	0.00	99,663,695.64
101055	Waste Water PIS-P.Y.	0.00	74,287,451.27	(74,287,451.27)
102000	Compl.Const.Not Classified	0.00	13,356,110.69	(13,356,110.69)
108900	RWIP	277,682.33	160,894.97	116,787.36
108950	RWIP-Waste Water	126,602.81	72,068.56	54,534.25
	Utility plant in service	157,016,047.12	142,199,744.50	14,816,302.62
	Less accumulated depreciation & amortization	(32,856,582.75)	(27,129,495.02)	(5,727,087.73)
	Construction Work in Progress	7,992,262.94	1,429,688.74	6,562,574.20
	Plant held for future use	1,199,472.00	23,776.00	1,175,696.00
	<u>Total utility plant</u>	<u>133,351,199.31</u>	<u>116,523,714.22</u>	<u>16,827,485.09</u>
	Utility plant acquisition adjustment	1,500,242.52	2,036,789.52	(536,547.00)
	Other property & investments			
	Investments in associated companies	0.00	0.00	0.00
	Other investments	0.00	0.00	0.00
	Non-utility property	377,784.62	377,784.62	0.00
	Less accumulated depreciation	0.00	0.00	0.00
	<u>Total other property &amp; investment</u>	<u>377,784.62</u>	<u>377,784.62</u>	<u>0.00</u>
	Current & accrued assets			
	Cash	377,578.13	145,691.11	231,887.02
	Special deposits	0.00	0.00	0.00
	Restricted cash	0.00	0.00	0.00
	Working funds	50,700.00	51,000.00	(300.00)
	Temporary cash investment	0.00	0.00	0.00
	Accounts receivable-customers	1,890,666.81	1,358,725.67	531,941.14
	Accounts receivable-unbilled	2,815,285.00	2,026,515.00	788,770.00
	Other accounts receivable	146,268.85	136,662.12	9,606.73
	Reserve for uncollectible accounts	(15,700.00)	(15,700.00)	0.00
	Notes receivable - other companies	0.00	0.00	0.00
	Notes receivable - associated companies	0.00	0.00	0.00
	Accounts receivable - associated companies	0.00	0.00	0.00
	Materials & supplies	66,103.85	55,023.20	11,080.65
	Prepaid expenses	33,392.61	(1,708.64)	35,101.25
	Interest/dividends receivable	0.00	0.00	0.00
	Other current/accrued assets	0.00	0.00	0.00
	Real estate taxes	0.00	0.00	0.00
	<u>Total current and accrued assets</u>	<u>5,364,295.25</u>	<u>3,756,208.46</u>	<u>1,608,086.79</u>
	Deferred debits			
	Unamortized debt discount/expense	0.00	0.00	0.00
	Other deferred charges & asset	9,124,907.24	8,938,752.64	186,154.60
	Clearing accounts	3,044.63	230,499.31	(227,454.68)
	<u>Total deferred debits</u>	<u>9,127,951.87</u>	<u>9,169,251.95</u>	<u>(41,300.08)</u>
	<u>Total assets</u>	<u>149,721,473.57</u>	<u>131,863,748.77</u>	<u>\$17,857,724.80</u>

ASSET MANAGEMENT MODULE  
 ENDING BALANCES MATRIX-WATER  
 12-31-97

SCHEDULE 4  
 WRITER

United Water Florida - Plant In Service 12/31/97 - Water

Plant Account	Intangible Plant	Source of Supply & Pumping Plant	Water Treatment Plant	Transmission & Distribution Plant	General Plant
301	16,696.00	0.00	0.00	0.00	0.00
301	19,427.34	0.00	0.00	0.00	0.00
301	(16,596.45)	0.00	0.00	0.00	0.00
301	16,596.45	0.00	0.00	0.00	0.00
301	(8,014.00)	0.00	0.00	0.00	0.00
301	16,596.45	0.00	0.00	0.00	0.00
301	8,014.00	0.00	0.00	0.00	0.00
301	8,014.00	0.00	0.00	0.00	0.00
301	79,240.00	0.00	0.00	0.00	0.00
301	15,534.13	0.00	0.00	0.00	0.00
301	47,052.00	0.00	0.00	0.00	0.00
301	22,025.00	0.00	0.00	0.00	0.00
<b>301 Total</b>	<b>224,584.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
302	72,386.00	0.00	0.00	0.00	0.00
302	73,483.00	0.00	0.00	0.00	0.00
302	740.00	0.00	0.00	0.00	0.00
302	16,867.00	0.00	0.00	0.00	0.00
302	2,000.00	0.00	0.00	0.00	0.00
302	41,206.04	0.00	0.00	0.00	0.00
302	107,870.45	0.00	0.00	0.00	0.00
302	174,415.00	0.00	0.00	0.00	0.00
<b>302 Total</b>	<b>488,967.49</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
303	0.00	75,816.00	0.00	0.00	0.00
303	0.00	59,021.00	0.00	0.00	0.00
303	0.00	135,580.00	0.00	0.00	0.00
303	0.00	46,800.00	0.00	0.00	0.00
303	0.00	290,508.00	0.00	0.00	0.00
303	0.00	14,625.00	0.00	0.00	0.00
303	0.00	0.00	84,778.00	0.00	0.00
303	0.00	0.00	0.00	7,570.00	0.00
303	0.00	0.00	0.00	0.00	264,839.00
303	0.00	0.00	0.00	0.00	4,756.00
<b>303 Total</b>	<b>0.00</b>	<b>622,350.00</b>	<b>84,778.00</b>	<b>7,570.00</b>	<b>269,595.00</b>
304	0.00	349,785.00	0.00	0.00	0.00
304	0.00	1,272,386.00	0.00	0.00	0.00
304	0.00	103,886.47	0.00	0.00	0.00
304	0.00	226,812.00	0.00	0.00	0.00
304	0.00	122,059.00	0.00	0.00	0.00
304	0.00	0.00	(12,540.00)	0.00	0.00
304	0.00	0.00	629,674.00	0.00	0.00
304	0.00	0.00	12,540.00	0.00	0.00
304	0.00	0.00	(12,540.00)	0.00	0.00
304	0.00	0.00	7,501.11	0.00	0.00
304	0.00	0.00	3,316.00	0.00	0.00
304	0.00	0.00	111,407.00	0.00	0.00
304	0.00	0.00	(1,588.25)	0.00	0.00
304	0.00	0.00	0.00	26,662.00	0.00
304	0.00	0.00	0.00	75,009.08	0.00
304	0.00	0.00	0.00	0.00	81,099.35
304	0.00	0.00	0.00	0.00	11,646.00
304	0.00	0.00	0.00	0.00	1,178.55
304	0.00	0.00	0.00	0.00	2,458.84
304	0.00	0.00	0.00	0.00	677.89
304	0.00	0.00	0.00	0.00	1,462.72
304	0.00	0.00	0.00	0.00	396.30

ASSET MANAGEMENT MODULE  
 ENDING BALANCES MATRIX-WATER  
 12-31-97

SCHEDULE 4  
 WATER

Plant Account	Intangible Plant	Source of Supply & Pumping Plant	Water Treatment Plant	Transmission & Distribution Plant	General Plant
304	0.00	0.00	0.00	0.00	11,615.46
304	0.00	0.00	0.00	0.00	23,020.00
304	0.00	0.00	0.00	0.00	772,517.00
<b>304 Total</b>	0.00	2,074,928.47	737,769.86	101,671.08	906,072.11
305	0.00	62,111.00	0.00	0.00	0.00
305	0.00	235,503.00	0.00	0.00	0.00
<b>305 Total</b>	0.00	297,614.00	0.00	0.00	0.00
307	0.00	785,401.00	0.00	0.00	0.00
307	0.00	2,529.00	0.00	0.00	0.00
307	0.00	65,487.89	0.00	0.00	0.00
307	0.00	135,807.00	0.00	0.00	0.00
307	0.00	90,082.00	0.00	0.00	0.00
<b>307 Total</b>	0.00	1,079,306.89	0.00	0.00	0.00
308	0.00	7,512.00	0.00	0.00	0.00
<b>308 Total</b>	0.00	7,512.00	0.00	0.00	0.00
309	0.00	60,453.00	0.00	0.00	0.00
309	0.00	180,554.00	0.00	0.00	0.00
309	0.00	6,146.00	0.00	0.00	0.00
<b>309 Total</b>	0.00	247,153.00	0.00	0.00	0.00
311	0.00	142,386.99	0.00	0.00	0.00
311	0.00	51,386.00	0.00	0.00	0.00
311	0.00	2,161.20	0.00	0.00	0.00
311	0.00	2,174.10	0.00	0.00	0.00
311	0.00	3,409.88	0.00	0.00	0.00
311	0.00	2,690.07	0.00	0.00	0.00
311	0.00	(3,390.00)	0.00	0.00	0.00
311	0.00	3,390.00	0.00	0.00	0.00
311	0.00	(3,390.00)	0.00	0.00	0.00
311	0.00	863,684.00	0.00	0.00	0.00
311	0.00	35,263.73	0.00	0.00	0.00
311	0.00	(766.00)	0.00	0.00	0.00
311	0.00	766.00	0.00	0.00	0.00
311	0.00	119,545.00	0.00	0.00	0.00
311	0.00	(766.00)	0.00	0.00	0.00
311	0.00	20,054.84	0.00	0.00	0.00
311	0.00	1,413,693.00	0.00	0.00	0.00
311	0.00	93,550.44	0.00	0.00	0.00
311	0.00	472,980.00	0.00	0.00	0.00
311	0.00	258,213.34	0.00	0.00	0.00
311	0.00	43,510.00	0.00	0.00	0.00
311	0.00	148,220.00	0.00	0.00	0.00
<b>311 Total</b>	0.00	3,668,766.59	0.00	0.00	0.00
320	0.00	0.00	989,281.00	0.00	0.00
320	0.00	0.00	214,118.69	0.00	0.00
320	0.00	0.00	74,043.66	0.00	0.00
320	0.00	0.00	54,361.20	0.00	0.00
320	0.00	0.00	992.48	0.00	0.00
320	0.00	0.00	25,673.00	0.00	0.00
320	0.00	0.00	216,228.60	0.00	0.00
320	0.00	0.00	119,882.00	0.00	0.00
320	0.00	0.00	333,503.55	0.00	0.00
320	0.00	0.00	2,973.37	0.00	0.00
320	0.00	0.00	7,043.24	0.00	0.00
320	0.00	0.00	6,891.98	0.00	0.00
320	0.00	0.00	5,707.48	0.00	0.00
320	0.00	0.00	5,705.21	0.00	0.00



ASSET MANAGEMENT MODULE  
 ENDING BALANCES MATRIX-WATER  
 12-31-97

SCHEDULE 4  
 WATER

Plant Account	Intangible Plant	Source of Supply & Pumping Plant	Water Treatment Plant	Transmission & Distribution Plant	General Plant
320	0.00	0.00	2,418.72	0.00	0.00
320	0.00	0.00	3,436.33	0.00	0.00
320	0.00	0.00	5,088.36	0.00	0.00
320	0.00	0.00	4,655.36	0.00	0.00
320	0.00	0.00	4,713.37	0.00	0.00
320	0.00	0.00	4,571.91	0.00	0.00
320	0.00	0.00	4,655.34	0.00	0.00
320	0.00	0.00	4,655.35	0.00	0.00
<b>320 Total</b>	0.00	0.00	2,090,600.20	0.00	0.00
330	0.00	0.00	0.00	(71,460.00)	0.00
330	0.00	0.00	0.00	71,460.00	0.00
330	0.00	0.00	0.00	(71,460.00)	0.00
330	0.00	0.00	0.00	1,368,061.00	0.00
330	0.00	0.00	0.00	75,480.00	0.00
330	0.00	0.00	0.00	425,817.00	0.00
330	0.00	0.00	0.00	25,725.00	0.00
330	0.00	0.00	0.00	502,226.33	0.00
330	0.00	0.00	0.00	1,861.28	0.00
<b>330 Total</b>	0.00	0.00	0.00	2,327,710.61	0.00
331	0.00	0.00	0.00	4,328.78	0.00
331	0.00	0.00	0.00	277,110.00	0.00
331	0.00	0.00	0.00	554.28	0.00
331	0.00	0.00	0.00	4,849.68	0.00
331	0.00	0.00	0.00	6,756.70	0.00
331	0.00	0.00	0.00	7,484.02	0.00
331	0.00	0.00	0.00	255.50	0.00
331	0.00	0.00	0.00	28,593.73	0.00
331	0.00	0.00	0.00	2,717.63	0.00
331	0.00	0.00	0.00	11,133.00	0.00
331	0.00	0.00	0.00	1,249.97	0.00
331	0.00	0.00	0.00	195.20	0.00
331	0.00	0.00	0.00	3,040.07	0.00
331	0.00	0.00	0.00	718.56	0.00
331	0.00	0.00	0.00	261.54	0.00
331	0.00	0.00	0.00	4,312.67	0.00
331	0.00	0.00	0.00	4,403.40	0.00
331	0.00	0.00	0.00	4,253.04	0.00
331	0.00	0.00	0.00	5,940.15	0.00
331	0.00	0.00	0.00	1,656.76	0.00
331	0.00	0.00	0.00	35,292.69	0.00
331	0.00	0.00	0.00	11,490.36	0.00
331	0.00	0.00	0.00	452.19	0.00
331	0.00	0.00	0.00	7,344.33	0.00
331	0.00	0.00	0.00	30,427.03	0.00
331	0.00	0.00	0.00	69,391.18	0.00
331	0.00	0.00	0.00	8,167.12	0.00
331	0.00	0.00	0.00	90,463.97	0.00
331	0.00	0.00	0.00	2,397.06	0.00
331	0.00	0.00	0.00	1,196.60	0.00
331	0.00	0.00	0.00	136.43	0.00
331	0.00	0.00	0.00	328.92	0.00
331	0.00	0.00	0.00	904.87	0.00
331	0.00	0.00	0.00	1,275.74	0.00
331	0.00	0.00	0.00	2,155.94	0.00
331	0.00	0.00	0.00	9,279.36	0.00
331	0.00	0.00	0.00	1,956.84	0.00

ASSET MANAGEMENT MODULE  
 ENDING BALANCES MATRIX-WATER  
 12-31-97

SCHEDULE 4  
 WATER

Plant Account	Intangible Plant	Source of Supply & Pumping Plant	Water Treatment Plant	Transmission & Distribution Plant	General Plant
331	0.00	0.00	0.00	125.47	0.00
331	0.00	0.00	0.00	4,838.87	0.00
331	0.00	0.00	0.00	35,658.63	0.00
331	0.00	0.00	0.00	438.50	0.00
331	0.00	0.00	0.00	73.18	0.00
331	0.00	0.00	0.00	665.35	0.00
331	0.00	0.00	0.00	16,946.90	0.00
331	0.00	0.00	0.00	10,850.97	0.00
331	0.00	0.00	0.00	2,735.55	0.00
331	0.00	0.00	0.00	6,420.49	0.00
331	0.00	0.00	0.00	167.39	0.00
331	0.00	0.00	0.00	350.76	0.00
331	0.00	0.00	0.00	487.18	0.00
331	0.00	0.00	0.00	1,406.20	0.00
331	0.00	0.00	0.00	1,035.63	0.00
331	0.00	0.00	0.00	993.87	0.00
331	0.00	0.00	0.00	345.56	0.00
331	0.00	0.00	0.00	2,333.51	0.00
331	0.00	0.00	0.00	8,975.43	0.00
331	0.00	0.00	0.00	5,768.22	0.00
331	0.00	0.00	0.00	34,929.24	0.00
331	0.00	0.00	0.00	34,703.28	0.00
331	0.00	0.00	0.00	12,581.07	0.00
331	0.00	0.00	0.00	7,001.28	0.00
331	0.00	0.00	0.00	23,557.10	0.00
331	0.00	0.00	0.00	20,105.29	0.00
331	0.00	0.00	0.00	47,891.29	0.00
331	0.00	0.00	0.00	52,051.13	0.00
331	0.00	0.00	0.00	25,191.25	0.00
331	0.00	0.00	0.00	23,265.29	0.00
331	0.00	0.00	0.00	47,512.70	0.00
331	0.00	0.00	0.00	980.00	0.00
331	0.00	0.00	0.00	16,992.20	0.00
331	0.00	0.00	0.00	38,603.00	0.00
331	0.00	0.00	0.00	25.27	0.00
331	0.00	0.00	0.00	28,629.25	0.00
331	0.00	0.00	0.00	28,296.89	0.00
331	0.00	0.00	0.00	24,256.36	0.00
331	0.00	0.00	0.00	3,429.21	0.00
331	0.00	0.00	0.00	21,577.28	0.00
331	0.00	0.00	0.00	15,353.47	0.00
331	0.00	0.00	0.00	336.01	0.00
331	0.00	0.00	0.00	15,731.80	0.00
331	0.00	0.00	0.00	55.28	0.00
331	0.00	0.00	0.00	1,010.58	0.00
331	0.00	0.00	0.00	9,308.19	0.00
331	0.00	0.00	0.00	15,059.18	0.00
331	0.00	0.00	0.00	2,478.65	0.00
331	0.00	0.00	0.00	252.65	0.00
331	0.00	0.00	0.00	1,101.13	0.00
331	0.00	0.00	0.00	1,372.67	0.00
331	0.00	0.00	0.00	2,220.68	0.00
331	0.00	0.00	0.00	2,802.20	0.00
331	0.00	0.00	0.00	1,435.40	0.00
331	0.00	0.00	0.00	274.75	0.00
331	0.00	0.00	0.00	62,306.03	0.00

ASSET MANAGEMENT MODULE  
 ENDING BALANCES MATRIX-WATER  
 12-31-97

SCHEDULE 4  
 WATER

Plant Account	Intangible Plant	Source of Supply & Pumping Plant	Water Treatment Plant	Transmission & Distribution Plant	General Plant
331	0.00	0.00	0.00	12,411.17	0.00
331	0.00	0.00	0.00	10,317.08	0.00
331	0.00	0.00	0.00	36,113.55	0.00
331	0.00	0.00	0.00	25,376.92	0.00
331	0.00	0.00	0.00	(1,027.00)	0.00
331	0.00	0.00	0.00	5,327.58	0.00
331	0.00	0.00	0.00	85,930.45	0.00
331	0.00	0.00	0.00	(41,606.00)	0.00
331	0.00	0.00	0.00	(41,606.00)	0.00
331	0.00	0.00	0.00	20,998,540.00	0.00
331	0.00	0.00	0.00	41,606.00	0.00
331	0.00	0.00	0.00	608,803.85	0.00
331	0.00	0.00	0.00	2,644,652.00	0.00
331	0.00	0.00	0.00	244,455.79	0.00
331	0.00	0.00	0.00	105,864.00	0.00
331	0.00	0.00	0.00	4,941.00	0.00
331	0.00	0.00	0.00	979.00	0.00
<b>331 Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>26,106,849.41</b>	<b>0.00</b>
333	0.00	0.00	0.00	7,107,368.00	0.00
333	0.00	0.00	0.00	17,637.00	0.00
333	0.00	0.00	0.00	31,685.40	0.00
333	0.00	0.00	0.00	416,258.00	0.00
333	0.00	0.00	0.00	356,379.64	0.00
333	0.00	0.00	0.00	108,990.34	0.00
333	0.00	0.00	0.00	1,404.77	0.00
333	0.00	0.00	0.00	1,343.40	0.00
333	0.00	0.00	0.00	10,875.44	0.00
333	0.00	0.00	0.00	18,708.32	0.00
333	0.00	0.00	0.00	31,155.03	0.00
333	0.00	0.00	0.00	3,503.03	0.00
333	0.00	0.00	0.00	1,277.46	0.00
333	0.00	0.00	0.00	463.11	0.00
333	0.00	0.00	0.00	10,835.93	0.00
333	0.00	0.00	0.00	3,552.30	0.00
333	0.00	0.00	0.00	308.32	0.00
333	0.00	0.00	0.00	736.28	0.00
333	0.00	0.00	0.00	633.10	0.00
333	0.00	0.00	0.00	137.15	0.00
333	0.00	0.00	0.00	124.62	0.00
333	0.00	0.00	0.00	206.46	0.00
333	0.00	0.00	0.00	2,563.77	0.00
333	0.00	0.00	0.00	9,828.76	0.00
333	0.00	0.00	0.00	271.90	0.00
333	0.00	0.00	0.00	1,855.87	0.00
333	0.00	0.00	0.00	367.64	0.00
333	0.00	0.00	0.00	(22.13)	0.00
333	0.00	0.00	0.00	(21.85)	0.00
333	0.00	0.00	0.00	44,815.48	0.00
333	0.00	0.00	0.00	507.07	0.00
333	0.00	0.00	0.00	208.19	0.00
333	0.00	0.00	0.00	965.33	0.00
<b>333 Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,184,923.13</b>	<b>0.00</b>
334	0.00	0.00	0.00	8,412.00	0.00
334	0.00	0.00	0.00	1,672.98	0.00
334	0.00	0.00	0.00	120,884.00	0.00
334	0.00	0.00	0.00	4,407.70	0.00

ASSET MANAGEMENT MODULE  
 ENDING BALANCES MATRIX-WATER  
 12-31-97

SCHEDULE 4  
 WATER

Plant Account	Intangible Plant	Source of Supply & Pumping Plant	Water Treatment Plant	Transmission & Distribution Plant	General Plant
334	0.00	0.00	0.00	5,262.79	0.00
334	0.00	0.00	0.00	4,163.90	0.00
334	0.00	0.00	0.00	41.74	0.00
334	0.00	0.00	0.00	103.75	0.00
334	0.00	0.00	0.00	2,099.44	0.00
334	0.00	0.00	0.00	206.16	0.00
334	0.00	0.00	0.00	53.02	0.00
334	0.00	0.00	0.00	811.99	0.00
334	0.00	0.00	0.00	10,691.23	0.00
334	0.00	0.00	0.00	211.90	0.00
334	0.00	0.00	0.00	5,188.90	0.00
334	0.00	0.00	0.00	68.11	0.00
334	0.00	0.00	0.00	1,794.61	0.00
334	0.00	0.00	0.00	27.88	0.00
334	0.00	0.00	0.00	163.74	0.00
334	0.00	0.00	0.00	22,108.76	0.00
334	0.00	0.00	0.00	10,996.14	0.00
334	0.00	0.00	0.00	53.68	0.00
334	0.00	0.00	0.00	5,901.22	0.00
334	0.00	0.00	0.00	102.56	0.00
334	0.00	0.00	0.00	7.32	0.00
334	0.00	0.00	0.00	199.63	0.00
334	0.00	0.00	0.00	1,200.47	0.00
334	0.00	0.00	0.00	5,144.21	0.00
334	0.00	0.00	0.00	27.10	0.00
334	0.00	0.00	0.00	10,053.55	0.00
334	0.00	0.00	0.00	82.55	0.00
334	0.00	0.00	0.00	7,134.60	0.00
334	0.00	0.00	0.00	587.96	0.00
334	0.00	0.00	0.00	3,177.25	0.00
334	0.00	0.00	0.00	1,265.48	0.00
334	0.00	0.00	0.00	8,543.38	0.00
334	0.00	0.00	0.00	390.61	0.00
334	0.00	0.00	0.00	2,840.51	0.00
334	0.00	0.00	0.00	683.16	0.00
334	0.00	0.00	0.00	183.04	0.00
334	0.00	0.00	0.00	7.32	0.00
334	0.00	0.00	0.00	303.97	0.00
334	0.00	0.00	0.00	11,578.97	0.00
334	0.00	0.00	0.00	128.10	0.00
334	0.00	0.00	0.00	6,838.50	0.00
334	0.00	0.00	0.00	277.59	0.00
334	0.00	0.00	0.00	28.06	0.00
334	0.00	0.00	0.00	309.97	0.00
334	0.00	0.00	0.00	1,271.08	0.00
334	0.00	0.00	0.00	3,922.88	0.00
334	0.00	0.00	0.00	55.17	0.00
334	0.00	0.00	0.00	80,001.86	0.00
334	0.00	0.00	0.00	2,477.87	0.00
334	0.00	0.00	0.00	20,594.08	0.00
334	0.00	0.00	0.00	91.53	0.00
334	0.00	0.00	0.00	28.01	0.00
334	0.00	0.00	0.00	1,235.06	0.00
334	0.00	0.00	0.00	1,101.10	0.00
334	0.00	0.00	0.00	3,754.45	0.00
334	0.00	0.00	0.00	83.32	0.00

ASSET MANAGEMENT MODULE  
 ENDING BALANCES MATRIX-WATER  
 12-31-97

SCHEDULE 4  
 WATER

Plant Account	Intangible Plant	Source of Supply & Pumping Plant	Water Treatment Plant	Transmission & Distribution Plant	General Plant
334	0.00	0.00	0.00	(7,447.42)	0.00
334	0.00	0.00	0.00	7,447.42	0.00
334	0.00	0.00	0.00	2,747,872.00	0.00
334	0.00	0.00	0.00	(7,447.42)	0.00
334	0.00	0.00	0.00	5,871.09	0.00
334	0.00	0.00	0.00	6,715.16	0.00
334	0.00	0.00	0.00	41,316.00	0.00
<b>334 Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,175,364.74</b>	<b>0.00</b>
335	0.00	0.00	0.00	1,842,395.00	0.00
335	0.00	0.00	0.00	15,903.00	0.00
335	0.00	0.00	0.00	34,388.05	0.00
335	0.00	0.00	0.00	168,507.00	0.00
335	0.00	0.00	0.00	17,910.13	0.00
335	0.00	0.00	0.00	55.96	0.00
335	0.00	0.00	0.00	38,357.80	0.00
335	0.00	0.00	0.00	24.40	0.00
335	0.00	0.00	0.00	134.24	0.00
335	0.00	0.00	0.00	9,236.59	0.00
335	0.00	0.00	0.00	7,812.00	0.00
335	0.00	0.00	0.00	2,857.19	0.00
335	0.00	0.00	0.00	995.69	0.00
335	0.00	0.00	0.00	968.95	0.00
335	0.00	0.00	0.00	1,333.88	0.00
335	0.00	0.00	0.00	1,550.44	0.00
335	0.00	0.00	0.00	3,754.52	0.00
335	0.00	0.00	0.00	1,297.08	0.00
335	0.00	0.00	0.00	3,440.97	0.00
335	0.00	0.00	0.00	165.87	0.00
335	0.00	0.00	0.00	4,336.63	0.00
335	0.00	0.00	0.00	725.50	0.00
335	0.00	0.00	0.00	604.82	0.00
335	0.00	0.00	0.00	2,311.90	0.00
335	0.00	0.00	0.00	7,477.51	0.00
335	0.00	0.00	0.00	4,973.23	0.00
335	0.00	0.00	0.00	2,477.25	0.00
<b>335 Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,173,995.60</b>	<b>0.00</b>
339	0.00	0.00	0.00	20,760.00	0.00
339	0.00	0.00	0.00	3,000.00	0.00
<b>339 Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,760.00</b>	<b>0.00</b>
340	0.00	0.00	0.00	0.00	6,177.69
340	0.00	0.00	0.00	0.00	38,827.51
340	0.00	0.00	0.00	0.00	62,441.62
340	0.00	0.00	0.00	0.00	77,874.97
340	0.00	0.00	0.00	0.00	108,040.19
340	0.00	0.00	0.00	0.00	91,461.13
340	0.00	0.00	0.00	0.00	159,778.56
340	0.00	0.00	0.00	0.00	32,134.02
340	0.00	0.00	0.00	0.00	11,219.25
340	0.00	0.00	0.00	0.00	2,947.00
340	0.00	0.00	0.00	0.00	(15,000.00)
340	0.00	0.00	0.00	0.00	15,000.00
340	0.00	0.00	0.00	0.00	(15,000.00)
340	0.00	0.00	0.00	0.00	527,875.00
340	0.00	0.00	0.00	0.00	85,539.00
340	0.00	0.00	0.00	0.00	70,495.00
<b>340 Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,259,810.94</b>

ASSET MANAGEMENT MODULE  
 ENDING BALANCES MATRIX-WATER  
 12-31-97

SCHEDULE 4  
 WATER

Plant Account	Intangible Plant	Source of Supply & Pumping Plant	Water Treatment Plant	Transmission & Distribution Plant	General Plant
341	0.00	0.00	0.00	0.00	14,567.00
341	0.00	0.00	0.00	0.00	(385,719.00)
341	0.00	0.00	0.00	0.00	6,248.00
341	0.00	0.00	0.00	0.00	3,741.00
341	0.00	0.00	0.00	0.00	8,878.00
341	0.00	0.00	0.00	0.00	15,419.00
341	0.00	0.00	0.00	0.00	8,243.00
341	0.00	0.00	0.00	0.00	37,849.00
341	0.00	0.00	0.00	0.00	17,441.00
341	0.00	0.00	0.00	0.00	4,097.00
341	0.00	0.00	0.00	0.00	32,726.00
341	0.00	0.00	0.00	0.00	4,783.00
<b>341 Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,952.00</b>
342	0.00	0.00	0.00	0.00	(229,775.00)
342	0.00	0.00	0.00	0.00	8,478.00
<b>342 Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>736.00</b>
343	0.00	0.00	0.00	0.00	9,214.00
343	0.00	0.00	0.00	0.00	(55,953.00)
343	0.00	0.00	0.00	0.00	2,998.00
343	0.00	0.00	0.00	0.00	14,750.00
343	0.00	0.00	0.00	0.00	565.00
<b>343 Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>47,258.00</b>
344	0.00	0.00	0.00	0.00	9,618.00
344	0.00	0.00	0.00	0.00	1,459.00
<b>344 Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,676.00</b>
345	0.00	0.00	0.00	0.00	12,135.00
345	0.00	0.00	0.00	0.00	2,751.00
345	0.00	0.00	0.00	0.00	31,475.00
345	0.00	0.00	0.00	0.00	6,810.00
345	0.00	0.00	0.00	0.00	11,257.00
345	0.00	0.00	0.00	0.00	(35,117.00)
345	0.00	0.00	0.00	0.00	(35,117.00)
345	0.00	0.00	0.00	0.00	48,871.00
345	0.00	0.00	0.00	0.00	35,117.00
<b>345 Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>66,047.00</b>
346	0.00	0.00	0.00	0.00	2,235.00
346	0.00	0.00	0.00	0.00	106,505.00
346	0.00	0.00	0.00	0.00	412,878.00
<b>346 Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>521,618.00</b>
347	0.00	0.00	0.00	0.00	2,774.83
347	0.00	0.00	0.00	0.00	357.00
347	0.00	0.00	0.00	0.00	5,550.00
347	0.00	0.00	0.00	0.00	13,376.00
347	0.00	0.00	0.00	0.00	3,000.00
347	0.00	0.00	0.00	0.00	1,880.00
347	0.00	0.00	0.00	0.00	1,271.78
347	0.00	0.00	0.00	0.00	1,500.00
347	0.00	0.00	0.00	0.00	940.00
347	0.00	0.00	0.00	0.00	5,692.00
<b>347 Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>39,112.00</b>
348	0.00	0.00	0.00	0.00	75,453.61
348	0.00	0.00	0.00	0.00	(40,986.00)
348	0.00	0.00	0.00	0.00	29,983.00
<b>348 Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,077.00</b>
<b>Grand Total</b>	<b>713,552.41</b>	<b>7,997,630.95</b>	<b>2,913,148.06</b>	<b>42,101,844.57</b>	<b>2,892,862.66</b>

ASSET MANAGEMENT MODULE  
 ENDING BALANCES MATRIX-WASTEWATER  
 12-31-97

SCHEDULE 4  
 WASTEWATER

United Water Florida - Plant In Service 12/31/97 - Wastewater						
Plant Account	Intangible Plant	Collection Plant	Pumping Plant	Treatment & Disposal Plant	General Plant	
351	35,457.00	0.00	0.00	0.00	0.00	0.00
351	19,427.34	0.00	0.00	0.00	0.00	0.00
351	84,261.00	0.00	0.00	0.00	0.00	0.00
351	15,534.14	0.00	0.00	0.00	0.00	0.00
351	29,504.80	0.00	0.00	0.00	0.00	0.00
351	14,246.00	0.00	0.00	0.00	0.00	0.00
351	(14,246.00)	0.00	0.00	0.00	0.00	0.00
351	(29,504.80)	0.00	0.00	0.00	0.00	0.00
351	29,504.80	0.00	0.00	0.00	0.00	0.00
351	14,246.00	0.00	0.00	0.00	0.00	0.00
351	92,892.00	0.00	0.00	0.00	0.00	0.00
351	22,025.00	0.00	0.00	0.00	0.00	0.00
<b>351 Total</b>	<b>313,347.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
352	41,206.04	0.00	0.00	0.00	0.00	0.00
352	107,370.47	0.00	0.00	0.00	0.00	0.00
352	1,435.00	0.00	0.00	0.00	0.00	0.00
352	606.00	0.00	0.00	0.00	0.00	0.00
352	81,081.00	0.00	0.00	0.00	0.00	0.00
352	16,941.00	0.00	0.00	0.00	0.00	0.00
352	249,980.00	0.00	0.00	0.00	0.00	0.00
352	57,235.00	0.00	0.00	0.00	0.00	0.00
<b>352 Total</b>	<b>555,854.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
353	0.00	251,285.00	0.00	0.00	0.00	0.00
353	0.00	243,306.21	0.00	0.00	0.00	0.00
353	0.00	307,836.00	0.00	0.00	0.00	0.00
353	0.00	247,129.24	0.00	0.00	0.00	0.00
353	0.00	0.00	8,140.00	0.00	0.00	0.00
353	0.00	0.00	0.00	18,110.93	0.00	0.00
353	0.00	0.00	0.00	4,664.00	0.00	0.00
353	0.00	0.00	0.00	9,437.57	0.00	0.00
353	0.00	0.00	0.00	20,950.00	0.00	0.00
353	0.00	0.00	0.00	281,785.00	0.00	0.00
353	0.00	0.00	0.00	0.00	157,664.00	0.00
353	0.00	0.00	0.00	0.00	264,840.00	0.00
353	0.00	0.00	0.00	0.00	1,100.00	0.00
<b>353 Total</b>	<b>0.00</b>	<b>1,049,556.45</b>	<b>8,140.00</b>	<b>334,947.50</b>	<b>423,604.00</b>	<b>0.00</b>
354	0.00	(51,798.00)	0.00	0.00	0.00	0.00
354	0.00	132,067.00	0.00	0.00	0.00	0.00
354	0.00	6,200.00	0.00	0.00	0.00	0.00
354	0.00	0.00	(1,500.00)	0.00	0.00	0.00
354	0.00	0.00	(1,500.00)	0.00	0.00	0.00
354	0.00	0.00	2,226,135.00	0.00	0.00	0.00
354	0.00	0.00	1,500.00	0.00	0.00	0.00
354	0.00	0.00	321,351.90	0.00	0.00	0.00
354	0.00	0.00	696.00	0.00	0.00	0.00
354	0.00	0.00	102,701.40	0.00	0.00	0.00
354	0.00	0.00	13,006.90	0.00	0.00	0.00
354	0.00	0.00	0.00	123,835.00	0.00	0.00
354	0.00	0.00	0.00	(600.00)	0.00	0.00
354	0.00	0.00	0.00	600.00	0.00	0.00
354	0.00	0.00	0.00	5,963,529.00	0.00	0.00
354	0.00	0.00	0.00	(600.00)	0.00	0.00
354	0.00	0.00	0.00	855,299.00	0.00	0.00
354	0.00	0.00	0.00	7,673.99	0.00	0.00
354	0.00	0.00	0.00	415,468.72	0.00	0.00
354	0.00	0.00	0.00	77,880.47	0.00	0.00
354	0.00	0.00	0.00	124,786.92	0.00	0.00
354	0.00	0.00	0.00	82,835.04	0.00	0.00
354	0.00	0.00	0.00	940.00	0.00	0.00
354	0.00	0.00	0.00	359,513.42	0.00	0.00
354	0.00	0.00	0.00	140,370.65	0.00	0.00

ASSET MANAGEMENT MODULE  
ENDING BALANCES MATRIX-WASTEWATER  
12-31-97

SCHEDULE 4  
WASTEWATER

Account	Intangible Plant	Collection Plant	Pumping Plant	Treatment & Disposal Plant	General Plant
354	0.00	0.00	0.00	151,307.73	0.00
354	0.00	0.00	0.00	2,348.29	0.00
354	0.00	0.00	0.00	217,061.59	0.00
354	0.00	0.00	0.00	15,195.42	0.00
354	0.00	0.00	0.00	0.00	20,346.00
354	0.00	0.00	0.00	0.00	76,204.97
354	0.00	0.00	0.00	0.00	381,763.87
354	0.00	0.00	0.00	0.00	144,991.64
354	0.00	0.00	0.00	0.00	20,555.21
354	0.00	0.00	0.00	0.00	163,101.97
354	0.00	0.00	0.00	0.00	(2,750.00)
354	0.00	0.00	0.00	0.00	(2,750.00)
354	0.00	0.00	0.00	0.00	2,750.00
354	0.00	0.00	0.00	0.00	1,472,451.00
354	0.00	0.00	0.00	0.00	772,519.00
<b>354 Total</b>	<b>0.00</b>	<b>86,469.00</b>	<b>2,662,391.20</b>	<b>8,537,445.24</b>	<b>3,049,183.66</b>
360	0.00	6,055,266.00	0.00	0.00	0.00
360	0.00	446,105.00	0.00	0.00	0.00
360	0.00	284,375.38	0.00	0.00	0.00
360	0.00	705,960.00	0.00	0.00	0.00
360	0.00	522,933.36	0.00	0.00	0.00
360	0.00	133,990.00	0.00	0.00	0.00
360	0.00	32.90	0.00	0.00	0.00
360	0.00	69,540.92	0.00	0.00	0.00
360	0.00	29,240.44	0.00	0.00	0.00
360	0.00	45.18	0.00	0.00	0.00
360	0.00	166,287.39	0.00	0.00	0.00
<b>360 Total</b>	<b>0.00</b>	<b>8,413,776.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
361	0.00	86,771.00	0.00	0.00	0.00
361	0.00	12,619.00	0.00	0.00	0.00
361	0.00	28,008,659.00	0.00	0.00	0.00
361	0.00	52,325.00	0.00	0.00	0.00
361	0.00	244,502.24	0.00	0.00	0.00
361	0.00	(6,628.00)	0.00	0.00	0.00
361	0.00	2,031,454.00	0.00	0.00	0.00
361	0.00	(6,628.00)	0.00	0.00	0.00
361	0.00	6,628.00	0.00	0.00	0.00
361	0.00	(428.66)	0.00	0.00	0.00
361	0.00	17,425.32	0.00	0.00	0.00
361	0.00	19,086.66	0.00	0.00	0.00
361	0.00	17,194.13	0.00	0.00	0.00
361	0.00	35,071.08	0.00	0.00	0.00
361	0.00	14,898.36	0.00	0.00	0.00
361	0.00	15,699.44	0.00	0.00	0.00
361	0.00	47,697.98	0.00	0.00	0.00
361	0.00	14,945.61	0.00	0.00	0.00
361	0.00	9,965.77	0.00	0.00	0.00
361	0.00	24,806.00	0.00	0.00	0.00
361	0.00	19,511.82	0.00	0.00	0.00
361	0.00	22,864.21	0.00	0.00	0.00
361	0.00	24,384.62	0.00	0.00	0.00
361	0.00	17,639.31	0.00	0.00	0.00
361	0.00	35,700.12	0.00	0.00	0.00
361	0.00	69,637.13	0.00	0.00	0.00
361	0.00	127,752.02	0.00	0.00	0.00
361	0.00	16.09	0.00	0.00	0.00
361	0.00	79.04	0.00	0.00	0.00
361	0.00	3,201.35	0.00	0.00	0.00
361	0.00	1,323.13	0.00	0.00	0.00
361	0.00	51,723.24	0.00	0.00	0.00
361	0.00	243.30	0.00	0.00	0.00
361	0.00	3,649.31	0.00	0.00	0.00



ASSET MANAGEMENT MODULE  
ENDING BALANCES MATRIX-WASTEWATER  
12-31-97

SCHEDULE 4  
WASTEWATER

Account	Intangible Plant	Collection Plant	Pumping Plant	Treatment & Disposal Plant	General Plant
361	0.00	34,149.02	0.00	0.00	0.00
361	0.00	13,377.87	0.00	0.00	0.00
361	0.00	1,038.75	0.00	0.00	0.00
<b>361 Total</b>	<b>0.00</b>	<b>31,072,354.26</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
362	0.00	(4,700.00)	0.00	0.00	0.00
362	0.00	4,580.00	0.00	0.00	0.00
<b>362 Total</b>	<b>0.00</b>	<b>(120.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
363	0.00	8,529,645.00	0.00	0.00	0.00
363	0.00	37,531.00	0.00	0.00	0.00
363	0.00	53,482.28	0.00	0.00	0.00
363	0.00	883,526.00	0.00	0.00	0.00
363	0.00	5,930.59	0.00	0.00	0.00
363	0.00	325.21	0.00	0.00	0.00
363	0.00	5,257.49	0.00	0.00	0.00
363	0.00	144,427.70	0.00	0.00	0.00
363	0.00	237,696.72	0.00	0.00	0.00
363	0.00	15,613.62	0.00	0.00	0.00
363	0.00	14,382.72	0.00	0.00	0.00
363	0.00	1,761.11	0.00	0.00	0.00
363	0.00	313.80	0.00	0.00	0.00
363	0.00	1,463.78	0.00	0.00	0.00
363	0.00	21,897.57	0.00	0.00	0.00
363	0.00	742.68	0.00	0.00	0.00
<b>363 Total</b>	<b>0.00</b>	<b>9,953,997.27</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
364	0.00	9,215.00	0.00	0.00	0.00
364	0.00	4,609.00	0.00	0.00	0.00
<b>364 Total</b>	<b>0.00</b>	<b>13,824.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
365	0.00	80,594.00	0.00	0.00	0.00
<b>365 Total</b>	<b>0.00</b>	<b>80,594.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
370	0.00	0.00	1,285,726.00	0.00	0.00
370	0.00	0.00	9,780.76	0.00	0.00
370	0.00	0.00	244,666.00	0.00	0.00
370	0.00	0.00	48,549.98	0.00	0.00
370	0.00	0.00	766,744.00	0.00	0.00
370	0.00	0.00	203,914.38	0.00	0.00
370	0.00	0.00	79,446.26	0.00	0.00
<b>370 Total</b>	<b>0.00</b>	<b>0.00</b>	<b>2,638,827.38</b>	<b>0.00</b>	<b>0.00</b>
371	0.00	0.00	191,437.51	0.00	0.00
371	0.00	0.00	81,846.33	0.00	0.00
371	0.00	0.00	78,559.84	0.00	0.00
371	0.00	0.00	457,059.00	0.00	0.00
371	0.00	0.00	23,940.77	0.00	0.00
371	0.00	0.00	2,404.92	0.00	0.00
371	0.00	0.00	20,614.05	0.00	0.00
371	0.00	0.00	(766.00)	0.00	0.00
371	0.00	0.00	766.00	0.00	0.00
371	0.00	0.00	(766.00)	0.00	0.00
371	0.00	0.00	4,939,835.00	0.00	0.00
371	0.00	0.00	117,871.00	0.00	0.00
371	0.00	0.00	377,972.00	0.00	0.00
<b>371 Total</b>	<b>0.00</b>	<b>0.00</b>	<b>6,290,774.42</b>	<b>0.00</b>	<b>0.00</b>
380	0.00	0.00	0.00	14,169,679.00	0.00
380	0.00	0.00	0.00	437,492.33	0.00
380	0.00	0.00	0.00	425,736.48	0.00
380	0.00	0.00	0.00	1,883,178.00	0.00
380	0.00	0.00	0.00	527,509.17	0.00
380	0.00	0.00	0.00	494,207.03	0.00
380	0.00	0.00	0.00	48,445.60	0.00
380	0.00	0.00	0.00	70,364.69	0.00
<b>380 Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,056,612.30</b>	<b>0.00</b>
381	0.00	0.00	0.00	110,284.00	0.00
381	0.00	0.00	0.00	40,303.29	0.00

ASSET MANAGEMENT MODULE  
ENDING BALANCES MATRIX-WASTEWATER  
12-31-97

SCHEDULE 4  
WASTEWATER

Plant Account	Intangible Plant	Collection Plant	Pumping Plant	Treatment & Disposal Plant	General Plant
381	0.00	0.00	0.00	4,000.00	0.00
<b>381 Total</b>	0.00	0.00	0.00	154,587.29	0.00
382	0.00	0.00	0.00	2,238,249.00	0.00
382	0.00	0.00	0.00	33,559.00	0.00
382	0.00	0.00	0.00	29,080.64	0.00
<b>382 Total</b>	0.00	0.00	0.00	2,300,888.64	0.00
389	0.00	0.00	0.00	246,719.00	0.00
389	0.00	0.00	0.00	(800.00)	0.00
389	0.00	0.00	0.00	36,995.23	0.00
<b>389 Total</b>	0.00	0.00	0.00	282,914.23	0.00
390	0.00	0.00	0.00	0.00	219.00
390	0.00	0.00	0.00	0.00	345,592.00
390	0.00	0.00	0.00	0.00	156,035.00
<b>390 Total</b>	0.00	0.00	0.00	0.00	501,846.00
391	0.00	0.00	0.00	0.00	9,273.00
391	0.00	0.00	0.00	0.00	5,629.00
391	0.00	0.00	0.00	0.00	323,647.00
391	0.00	0.00	0.00	0.00	6,235.50
<b>391 Total</b>	0.00	0.00	0.00	0.00	344,784.50
392	0.00	0.00	0.00	0.00	8,478.00
392	0.00	0.00	0.00	0.00	736.00
<b>392 Total</b>	0.00	0.00	0.00	0.00	9,214.00
393	0.00	0.00	0.00	0.00	13,375.00
393	0.00	0.00	0.00	0.00	1,765.00
393	0.00	0.00	0.00	0.00	63,141.00
393	0.00	0.00	0.00	0.00	566.00
<b>393 Total</b>	0.00	0.00	0.00	0.00	78,847.00
394	0.00	0.00	0.00	0.00	3,616.00
394	0.00	0.00	0.00	0.00	104,729.00
394	0.00	0.00	0.00	0.00	10,678.00
<b>394 Total</b>	0.00	0.00	0.00	0.00	119,023.00
395	0.00	0.00	0.00	0.00	10,022.33
395	0.00	0.00	0.00	0.00	1,011.00
395	0.00	0.00	0.00	0.00	112,936.60
395	0.00	0.00	0.00	0.00	10,235.00
395	0.00	0.00	0.00	0.00	66,943.00
<b>395 Total</b>	0.00	0.00	0.00	0.00	201,147.93
396	0.00	0.00	0.00	0.00	57,644.53
396	0.00	0.00	0.00	0.00	128,935.75
396	0.00	0.00	0.00	0.00	3,382.00
396	0.00	0.00	0.00	0.00	1,056,968.00
396	0.00	0.00	0.00	0.00	412,880.00
<b>396 Total</b>	0.00	0.00	0.00	0.00	1,659,810.28
397	0.00	0.00	0.00	0.00	11,115.44
397	0.00	0.00	0.00	0.00	540,603.00
397	0.00	0.00	0.00	0.00	5,692.50
397	0.00	0.00	0.00	0.00	39,116.00
<b>397 Total</b>	0.00	0.00	0.00	0.00	596,526.94
398	0.00	0.00	0.00	0.00	(173,706.00)
398	0.00	0.00	0.00	0.00	4,077.00
398	0.00	0.00	0.00	0.00	32,426.94
398	0.00	0.00	0.00	0.00	7,483.80
398	0.00	0.00	0.00	0.00	530.57
398	0.00	0.00	0.00	0.00	499.36
398	0.00	0.00	0.00	0.00	1,217.18
<b>398 Total</b>	0.00	0.00	0.00	0.00	(127,471.15)
<b>Grand Total</b>	869,201.79	50,670,451.55	11,600,133.00	29,667,395.20	6,856,516.16



MARCH, 1998

WASTE WATER EXAMPLE

Report ID: UWGLW800  
 Business Unit: 052  
 Period Ending: Mar 31, 1998

United Water Florida  
 General Ledger System  
**BALANCE SHEET**

Page No. 1 of 1  
 Run Date: 10/20/98  
 Run Time: 8:00 AM

		. Current Month -		Increase
		<u>This</u>	<u>Last</u>	<u>or</u>
		<u>Year</u>	<u>Year</u>	<u>(Decrease)</u>
<u>Assets</u>				
	Utility plant			
101000	Water Plant In Service	58,479,707.49	6,588,235.06	51,891,472.43
101004	Utility Plant In Service-AFUDC	329,028.00	0.00	329,028.00
101005	WPIS-Prior Years	0.00	43,727,873.95	(43,727,873.95)
101050	Waste Water PIS	103,199,129.81 (A)	17,363,220.69	85,835,909.12
101055	Waste Water PIS-P.Y.	0.00	74,287,451.27	(74,287,451.27)
108900	RWIP	287,850.32	159,252.14	128,598.18
108950	RWIP-Waste Water	136,128.81	104,323.75	31,805.06
	Utility plant in service	162,431,844.43	142,230,368.86	20,201,487.57
108010	Acc.Depr.Util.PR.Ser.-Water	(5,104,090.15)	(3,648,053.82)	(1,456,036.33)
108050	Acc.Depr.Util.PR.Ser.-WW	(11,489,008.69)	(8,229,255.95)	(3,259,752.74)
111003	Reserve for Deprec.-CIAC	(5,774,744.85)	(5,366,719.18)	(408,025.67)
111051	Res.for Deprec.-CIAC-W.Water	(11,784,787.25)	(10,959,856.07)	(824,931.18)
	Less accumulated depreciation & amortization	(34,152,630.94)	(28,203,885.02)	(5,948,745.92)
	Construction Work In Progress	5,226,154.44	2,987,713.21	2,238,441.23
	Plant held for future use	1,190,696.00	23,776.00	1,166,920.00
	<u>Total utility plant</u>	<u>134,696,063.93</u>	<u>117,037,961.05</u>	<u>17,658,102.88</u>
	Utility plant acquisition adjustment	1,480,079.52	2,034,386.52	(554,307.00)
	Other property & investments			
	Investments in associated companies	0.00	0.00	0.00
	Other investments	0.00	0.00	0.00
	Non-utility property	377,784.62	377,800.17	(15.55)
	Less accumulated depreciation	0.00	0.00	0.00
	<u>Total other property &amp; investment</u>	<u>377,784.62</u>	<u>377,800.17</u>	<u>(15.55)</u>
	Current & accrued assets			
	Cash	438,632.55	38,623.84	402,008.71
	Special deposits	0.00	0.00	0.00
	Restricted cash	0.00	0.00	0.00
	Working funds	62,700.00	51,000.00	11,700.00
	Temporary cash investment	0.00	0.00	0.00
	Accounts receivable-customers	1,366,951.99	1,136,580.15	230,371.84
	Accounts receivable-unbilled	2,970,728.00	2,539,129.00	431,599.00
	Other accounts receivable	108,434.75	97,882.64	10,552.11
	Reserve for uncollectible accounts	(15,700.00)	(15,700.00)	0.00
	Notes receivable - other companies	0.00	0.00	0.00
	Notes receivable - associated companies	0.00	0.00	0.00
	Accounts receivable - associated companies	(373,040.48)	0.00	(373,040.48)
	Materials & supplies	66,103.85	55,023.20	11,080.65
	Prepaid expenses	(137,022.57)	(84,031.57)	(52,991.00)
	Interest/dividends receivable	0.00	0.00	0.00
	Other current/accrued assets	0.00	0.00	0.00
	Real estate taxes	0.00	0.00	0.00
	<u>Total current and accrued assets</u>	<u>4,487,788.09</u>	<u>3,816,507.26</u>	<u>671,280.83</u>
	Deferred debits			
	Unamortized debt discount/expense	0.00	0.00	0.00
	Other deferred charges & asset	9,411,422.49	8,456,795.36	954,627.13
	Clearing accounts	3,079.02	344,450.47	(341,371.45)
	<u>Total deferred debits</u>	<u>9,414,501.51</u>	<u>8,801,245.83</u>	<u>613,255.68</u>
	<u>Total assets</u>	<u>150,456,217.67</u>	<u>132,067,900.83</u>	<u>\$18,388,316.84</u>

UNITED WATER FLORIDA WASTEWATER PLANT  
 COUNT BALANCE AS OF 3/31/98

Asset ID	Acctg Date	Category	Total Cost	Project ID	Plr. Acct.	Sub-Project	Description	In Service	Trans Type
			22,501.88			3120 Total			
			64,268.28			3320 Total			
			313,347.28			3511 Total			
			555,854.51			3521 Total			
			1,049,556.45			3532 Total			
			8,140.00			3533 Total			
			1,364,408.38			3534 Total			
			423,604.00			3535 Total			
			86,469.00			3542 Total			
			2,799,922.09			3543 Total			
			8,553,803.15			3544 Total			
			3,228,708.98			3545 Total			
			8,492,518.21			3602 Total			
			31,573,122.99			3612 Total			
			-120.00			3622 Total			
			10,082,357.11			3632 Total			
			13,824.00			3642 Total			
			80,594.00			3652 Total			
			3,100,151.46			3703 Total			
			6,315,437.48			3713 Total			
			18,157,705.15			3804 Total			
			154,587.29			3814 Total			
			2,309,049.70			3824 Total			
			291,133.90			3894 Total			
			1,206,310.87			3905 Total			
			344,784.50			3915 Total			
			9,214.00			3925 Total			
			78,847.00			3935 Total			
			119,023.00			3945 Total			
			10,591.07			3950 Total			
			191,955.60			3955 Total			
			1,714,820.53			3965 Total			
			596,526.94			3975 Total			
			-113,888.99			3985 Total			
			103,199,129.81		(A)	Grand Total			

UNITED WATER FLORIDA WASTEWATER PLANT										
ACCOUNT BALANCE AS OF 3/31/98										
Unit	Asset ID	Acctg Date	Category	Total Cost	Project ID	Plt. Acct.	Sub-Project	Description	In Service	Trans Type
52	00000953	1998-03-26	SCPD	18,700.89	C97P313	3120	3120008PVDUV	DEER COVE 8" PVC	1998-01-31	ADJ
52	00000954	1998-03-26	SCPD	3,800.99	C97P313	3120	3120009MHDUV	DEER COVE 4" MANHOLE	1998-01-31	ADJ
				22,501.88			3120 Total			
52	00000960	1998-03-26	STDPD	64,268.28	C97Q205	3320	3320000000DUV	FUEL TANK REPLACEMENTS	1998-01-31	ADJ
				64,268.28			3320 Total			
52	00000283	1997-11-30	SIPN	35,457.00		3511	351100000NAS	Organization	1996-01-01	ADD
52	00000347	1997-11-30	SIPN	84,261.00		3511	351100000STJ	Organization	1996-01-01	ADD
52	00000294	1997-11-30	SIPN	92,892.00		3511	351110000DUV	Organization	1996-01-01	ADD
52	00000295	1997-11-30	SIPN	22,025.00		3511	351120000DUV	Organization-Water Allocation	1996-01-01	ADD
52	00000401	1997-12-01	SIPN	19,427.34		3511	351100000NAS	WASTEWATER-ORGANIZATION COSTS	1997-11-30	ADD
52	00000381	1997-12-01	SIPN	15,534.14		3511	351100000STJ	WASTEWATER	1997-11-30	ADD
52	00000773	1997-12-31	SGPN	-14,246.00		3511	351100000STJ	SUNRAY 0000027696	1997-12-31	ADJ
52	00000773	1997-12-31	SGPN	14,246.00		3511	351100000STJ	SUNRAY 0000027696	1997-12-31	ADD
52	00000779	1997-12-31	SIPN	14,246.00		3511	351100000STJ	LEGAL FEES SUNRAY MERGER	1997-12-31	ADD
52	00000778	1997-12-31	SIPN	29,504.80		3511	351100000STJ	LEGAL FEES SUNRAY MERGER	1997-12-31	ADD
52	00000772	1997-12-31	SGPN	29,504.80		3511	351100000STJ	SUNRAY 0000027675	1997-12-31	ADD
52	00000772	1997-12-31	SGPN	-29,504.80		3511	351100000STJ	SUNRAY 0000027675	1997-12-31	ADJ
				313,347.28			3511 Total			
52	00000284	1997-11-30	SIPN	1,435.00		3521	352100000NAS	Franchises	1996-01-01	ADD
52	00000348	1997-11-30	SIPN	606.00		3521	352100000STJ	Franchises	1996-01-01	ADD
52	00000296	1997-11-30	SIPN	81,081.00		3521	352110000DUV	Franchises	1996-01-01	ADD
52	00000297	1997-11-30	SIPN	16,941.00		3521	352120000DUV	Franchises-Water Allocation	1996-01-01	ADD
52	00000298	1997-11-30	SIPD	249,980.00		3521	352100000DUV	Misc. Intangible Plant	1996-01-01	ADD
52	00000285	1997-11-30	SIPD	57,235.00		3521	352100000NAS	Misc Intangible Plant	1996-01-01	ADD
52	00000403	1997-12-01	SIPN	41,206.04		3521	352100000NAS	WASTEWATER-FRANCHISE FEES	1997-11-30	ADD
52	00000383	1997-12-01	SIPN	107,370.47		3521	352100000STJ	WASTEWATER-FRANCHISE FEES	1997-11-30	ADD
				555,854.51			3521 Total			
52	00000299	1997-11-30	SCPN	251,285.00		3532	353200000DUV	Cp-Land And Land Rights	1996-01-01	ADD
52	00000349	1997-11-30	SCPN	307,836.00		3532	353200000STJ	Cp-Land And Land Rights	1996-01-01	ADD
52	00000399	1997-12-01	SCPN	243,306.21		3532	353200000NAS	LAND & LAND RIGHTS-WASTEWATER	1997-11-30	ADD
52	00000379	1997-12-01	SCPN	247,129.24		3532	353200000STJ	LAND & LAND RIGHTS-WASTEWATER	1997-11-30	ADD
				1,049,556.45			3532 Total			
52	00000356	1997-11-30	SSPPN	8,140.00		3533	353300000STJ	Pp-Land And Land Rights	1996-01-01	ADD
				8,140.00			3533 Total			
52	00000360	1997-11-30	STDPN	4,664.00		3534	353400000STJ	T&D-Land And Land Rights	1996-01-01	ADD
52	00000314	1997-11-30	STDPN	20,950.00		3534	353410000DUV	T&D-Land And Land Rights	1996-01-01	ADD
52	00000315	1997-11-30	STDPN	1,457,481.00		3534	353420000DUV	T&D-Other Land&Land Rights	1996-01-01	ADD
52	00000315	1997-11-30	STDPN	-1,175,696.00		3534	353420000DUV	T&D-Other Land&Land Rights	1996-01-01	ADD
52	00000484	1997-12-31	STDPN	18,110.93	C96R031	3534	353400000DUV	MONTEREY WWTP PURCH LOTS 27/28	1997-12-31	ADD

52	00000464	1997-12-31	STDPN	9,437.57	C96R002	3534	353400A00DUV	TREATMENT FACILITIES	1997-12-31	ADD
52	00000760	1998-01-31	STDPN	186,195.01	C96R025	3534	353400C00STJ		1998-01-31	ADD
52	00000464	1998-01-31	STDPN	79,511.24	C96R002	3534	353400A00DUV	TREATMENT FACILITIES	1997-12-31	ADJ
52	00000464	1998-02-28	STDPN	1,918.49	C96R002	3534	353400A00DUV	TREATMENT FACILITIES	1997-12-31	ADJ
52	00000864	1998-02-28	STDPN	753,332.85	C97R011	3534	353400A00STJ	Black Fords Land Purchase	1998-02-28	ADD
52	00000864	1998-03-31	STDPN	8,503.29	C97R011	3534	353400A00STJ	Black Fords Land Purchase	1998-02-28	ADJ
				1,364,408.38		3534 Total				
52	00000321	1997-11-30	SGPN	157,664.00		3535	353500000DUV	Gp-Land And Land Rights	1996-01-01	ADD
52	00000322	1997-11-30	SGPN	264,840.00		3535	353500000DUV	Gp-Land&Land Rights-Water Alloc	1996-01-01	ADD
52	00000366	1997-11-30	SGPN	1,100.00		3535	353500000STJ	Gp-Land And Land Rights	1996-01-01	ADD
				423,604.00		3535 Total				
52	00000300	1997-11-30	SCPD	-51,798.00		3542	354200000DUV	Cp-Structures&Improvements	1996-01-01	ADD
52	00000350	1997-11-30	SCPD	132,067.00		3542	354200000STJ	Cp-Structures&Improvements	1996-01-01	ADD
52	00000308	1997-11-30	SCPD	6,200.00		3542	354200000DUV	Cp-Oth. Collect.Plt.Facility	1996-01-01	ADD
				86,469.00		3542 Total				
52	00000309	1997-11-30	SSPPD	2,226,135.00		3543	354300000DUV	Pp-Structures&Improvements	1996-01-01	ADD
52	00000291	1997-11-30	SSPPD	123,835.00		3543	354300000NAS	Pp-Structures&Improvements	1996-01-01	ADD
52	00000357	1997-11-30	SSPPD	696.00		3543	354300000STJ	Pp-Structures&Improvements	1996-01-01	ADD
52	00000417	1997-12-01	SSPPD	321,351.90		3543	354300000NAS	STRUCTURES & IMPROVEMENTS	1997-11-30	ADD
52	00000394	1997-12-01	SSPPD	102,701.40		3543	354300000STJ	STRUCTURES & IMPROVEMENTS	1997-11-30	ADD
52	00000309	1997-12-31	SSPPD	-1,500.00		3543	354300000DUV	Pp-Structures&Improvements	1996-01-01	RET
52	00000309	1997-12-31	SSPPD	-1,500.00		3543	354300000DUV	Pp-Structures&Improvements	1996-01-01	RET
52	00000309	1997-12-31	SSPPD	1,500.00		3543	354300000DUV	Pp-Structures&Improvements	1996-01-01	REI
52	00000633	1997-12-31	SSPPD	13,006.90	C97P605	3543	354309900DUV	Manhole	1997-12-31	ADD
52	00000861	1998-02-28	SSPPD	3,051.71	C97Q108	3543	35430A000DUV	Lucina & Jilly Mart L/S Fence	1998-02-28	ADD
52	00000862	1998-02-28	SSPPD	2,633.43	C97Q108	3543	35430B000DUV	Jilly L/S Fence	1998-02-28	ADD
52	00000959	1998-03-26	SSPPD	8,010.75	C97Q204	3543	354300A00NAS	Marsh Landing L/S Driveway Imp	1998-03-26	ADD
				2,799,922.09		3543 Total				
52	00000316	1997-11-30	STDPD	5,963,529.00		3544	354400000DUV	T&D-Structures&Improvmts	1996-01-01	ADD
52	00000361	1997-11-30	STDPD	855,299.00		3544	354400000STJ	T&D-Structures&Improvms.	1996-01-01	ADD
52	00000316	1997-12-31	STDPD	-600.00		3544	354400000DUV	T&D-Structures&Improvmts	1996-01-01	RET
52	00000316	1997-12-31	STDPD	-600.00		3544	354400000DUV	T&D-Structures&Improvmts	1996-01-01	RET
52	00000316	1997-12-31	STDPD	600.00		3544	354400000DUV	T&D-Structures&Improvmts	1996-01-01	REI
52	00000649	1997-12-31	STDPD	7,673.99	C97R006	3544	354400000STJ	REHAB DIGESTOR WALL	1997-12-31	ADD
52	00000465	1997-12-31	STDPD	415,468.72	C96R002	3544	35440A000DUV	ENGINEERING AND LEGAL FEES	1997-12-31	ADD
52	00000471	1997-12-31	STDPD	82,835.04	C96R015	3544	35440A000DUV	ARCH RVW, SPECS, FEES, FURN	1997-12-31	ADD
52	00000473	1997-12-31	STDPD	77,880.47	C96R016	3544	35440A000DUV	ARCH, FEES, FURNITURE, ETC.	1997-12-31	ADD
52	00000475	1997-12-31	STDPD	124,786.92	C96R030	3544	35440A000DUV	IWO 95064.01	1997-12-31	ADD
52	00000425	1997-12-31	STDPD	940.00	C93R002	3544	35440A000STJ	TREATMENT STRUCTURES	1997-12-31	ADD
52	00000648	1997-12-31	STDPD	2,348.29	C97R003	3544	35440B000DUV	PHASE CONTRAST MICROSCOPE	1997-12-31	ADD
52	00000472	1997-12-31	STDPD	140,370.65	C96R015	3544	35440B000DUV	BLDG CONSTRUCTION, SITE WORK	1997-12-31	ADD
52	00000476	1997-12-31	STDPD	217,061.59	C96R030	3544	35440B000DUV	IWO 95064.03	1997-12-31	ADD
52	00000474	1997-12-31	STDPD	151,307.73	C96R016	3544	35440B000DUV	BUILDING CONSTRUCTION	1997-12-31	ADD
52	00000466	1997-12-31	STDPD	359,513.42	C96R002	3544	35440B000DUV	SITE WORK, YARD PIPING	1997-12-31	ADD
52	00000426	1997-12-31	STDPD	16,195.42	C93R002	3544	35440B000STJ	REPLACE ST JOHNS NO WWTP	1997-12-31	ADD

52	00000649	1998-01-31	STDPD	-780.00	C97R006	3544	354400000STJ	REHAB DIGESTOR WALL	1997-12-31	ADJ
52	00000465	1998-01-31	STDPD	41,662.17	C96R002	3544	35440A000DUV	ENGINEERING AND LEGAL FEES	1997-12-31	ADJ
52	00000475	1998-01-31	STDPD	16,056.68	C96R030	3544	35440A000DUV	IWO 95064.01	1997-12-31	ADJ
52	00000473	1998-01-31	STDPD	6,984.67	C96R016	3544	35440A000DUV	ARCH, FEES, FURNITURE, ETC.	1997-12-31	ADJ
52	00000471	1998-01-31	STDPD	3,384.27	C96R015	3544	35440A000DUV	ARCH RVW, SPECS, FEES, FURN	1997-12-31	ADJ
52	00000476	1998-01-31	STDPD	1,066.31	C96R030	3544	35440B000DUV	IWO 95064.03	1997-12-31	ADJ
52	00000474	1998-01-31	STDPD	2,210.01	C96R016	3544	35440B000DUV	BUILDING CONSTRUCTION	1997-12-31	ADJ
52	00000472	1998-01-31	STDPD	-481.43	C96R015	3544	35440B000DUV	BLDG CONSTRUCTION, SITE WORK	1997-12-31	ADJ
52	00000466	1998-01-31	STDPD	54,577.03	C96R002	3544	35440B000DUV	SITE WORK, YARD PIPING	1997-12-31	ADJ
52	00000473	1998-02-28	STDPD	648.80	C96R016	3544	35440A000DUV	ARCH, FEES, FURNITURE, ETC.	1997-12-31	ADJ
52	00000471	1998-02-28	STDPD	659.15	C96R015	3544	35440A000DUV	ARCH RVW, SPECS, FEES, FURN	1997-12-31	ADJ
52	00000465	1998-02-28	STDPD	9,945.90	C96R002	3544	35440A000DUV	ENGINEERING AND LEGAL FEES	1997-12-31	ADJ
52	00000466	1998-02-28	STDPD	9,016.26	C96R002	3544	35440B000DUV	SITE WORK, YARD PIPING	1997-12-31	ADJ
52	00000474	1998-02-28	STDPD	1,173.64	C96R016	3544	35440B000DUV	BUILDING CONSTRUCTION	1997-12-31	ADJ
52	00000472	1998-02-28	STDPD	-5,930.55	C96R015	3544	35440B000DUV	BLDG CONSTRUCTION, SITE WORK	1997-12-31	ADJ
				8,553,803.15			<b>3544 Total</b>			
52	00000367	1997-11-30	SGPD	20,346.00		3545	354500000STJ	Gp-Structures&Improvements	1996-01-01	ADD
52	00000323	1997-11-30	SGPD	1,472,451.00		3545	354510000DUV	Gp-Structures&Improvements	1996-01-01	ADD
52	00000324	1997-11-30	SGPD	772,519.00		3545	354520000DUV	Gp-Struct.&Imp.-Water Alloc.	1996-01-01	ADD
52	00000467	1997-12-31	SGPD	76,204.97	C96R002	3545	35450A000DUV	BY-PASS PUMPING	1997-12-31	ADD
52	00000477	1997-12-31	SGPD	381,763.87	C96R030	3545	35450A000DUV	IWO 95064.02	1997-12-31	ADD
52	00000468	1997-12-31	SGPD	144,991.64	C96R002	3545	35450B000DUV	GENERATOR, ELECTRIC BUILDING	1997-12-31	ADD
52	00000478	1997-12-31	SGPD	20,555.21	C96R030	3545	35450B000DUV	IWO 95065.06	1997-12-31	ADD
52	00000479	1997-12-31	SGPD	163,101.97	C96R030	3545	35450C000DUV	IWO 95065.05	1997-12-31	ADD
52	00000323	1997-12-31	SGPD	-2,750.00		3545	354510000DUV	Gp-Structures&Improvements	1996-01-01	RET
52	00000323	1997-12-31	SGPD	2,750.00		3545	354510000DUV	Gp-Structures&Improvements	1996-01-01	REI
52	00000323	1997-12-31	SGPD	-2,750.00		3545	354510000DUV	Gp-Structures&Improvements	1996-01-01	RET
52	00000477	1998-01-31	SGPD	11,726.97	C96R030	3545	35450A000DUV	IWO 95064.02	1997-12-31	ADJ
52	00000467	1998-01-31	SGPD	16,252.00	C96R002	3545	35450A000DUV	BY-PASS PUMPING	1997-12-31	ADJ
52	00000468	1998-01-31	SGPD	111,881.52	C96R002	3545	35450B000DUV	GENERATOR, ELECTRIC BUILDING	1997-12-31	ADJ
52	00000478	1998-01-31	SGPD	331.68	C96R030	3545	35450B000DUV	IWO 95065.06	1997-12-31	ADJ
52	00000479	1998-01-31	SGPD	28,843.51	C96R030	3545	35450C000DUV	IWO 95065.05	1997-12-31	ADJ
52	00000467	1998-02-28	SGPD	2,012.04	C96R002	3545	35450A000DUV	BY-PASS PUMPING	1997-12-31	ADJ
52	00000468	1998-02-28	SGPD	5,572.06	C96R002	3545	35450B000DUV	GENERATOR, ELECTRIC BUILDING	1997-12-31	ADJ
52	00000477	1998-03-31	SGPD	2,905.54	C96R030	3545	35450A000DUV	IWO 95064.02	1997-12-31	ADJ
				3,228,708.98			<b>3545 Total</b>			
52	00000302	1997-11-30	SCPD	6,055,266.00		3602	360200000DUV	Cp-Collection Sewers-Force	1996-01-01	ADD
52	00000287	1997-11-30	SCPD	446,105.00		3602	360200000NAS	Collection Sewers-Force	1996-01-01	ADD
52	00000351	1997-11-30	SCPD	705,960.00		3602	360200000STJ	Cp-Collection Sewers-Force	1996-01-01	ADD
52	00000418	1997-12-01	SCPD	284,375.38		3602	360200000NAS	COLLECTION SEWERS-FORCE	1997-11-30	ADD
52	00000395	1997-12-01	SCPD	522,933.36		3602	360200000STJ	COLLECTION SEWERS-FORCE	1997-11-30	ADD
52	00000429	1997-12-31	SCPD	133,990.00	C94P307	3602	3602004PVDUV	4" PVC	1997-12-31	ADD
52	00000596	1997-12-31	SCPD	32.90	C97P501	3602	3602004PVDUV	Repl FM 4" Duval	1997-12-31	ADD
52	00000597	1997-12-31	SCPD	29,240.44	C97P501	3602	3602006PVDUV	Repl FM 6" Duval	1997-12-31	ADD
52	00000456	1997-12-31	SCPD	69,540.92	C96P309	3602	3602006PVDUV	6" PVC FM	1997-12-31	ADD



152	00000598	1997-12-31	SCPD	45.18	C97P501	3602	3602012PVDUV	Repl FM 12" Duval	1997-12-31	ADD
152	00000770	1997-12-31	SGPN	166,287.39		3602	360200000STJ	SUNRAY REUSE MAINS	1997-12-31	ADD
152	00000588	1998-01-31	SCPD	12,111.96	C97P301	3602	3602004PVDUV		1998-01-31	ADD
152	00000795	1998-01-31	SCPD	622.31	C97P501	3602	3602008PVSTJ	REPL FM 8" DUVAL	1998-01-31	ADD
152	00000796	1998-01-31	SCPD	14.14	C97P501	3602	3602010PVDUV	REPL FM 10" DUVAL	1998-01-31	ADD
152	00000842	1998-02-28	SCPD	30,699.95	C95P316	3602	3602004PVDUV	4" PVC FM	1998-02-28	ADD
152	00000949	1998-03-26	SCPD	3,994.20	C97P311	3602	3602004PVDUV	Brookwood Forest W 4" PVC Main	1998-03-26	ADD
152	00000944	1998-03-26	SCPD	16,269.37	C97P304	3602	3602004PVDUV	Mackoul Bldg @Commerce 4" PVC	1998-03-26	ADD
152	00000942	1998-03-26	SCPD	6,045.37	C97D712	3602	3602006PVDUV	Baywood 6" Forced Main	1998-03-26	ADD
152	00000588	1998-03-31	SCPD	8,984.34	C97P301	3602	3602004PVDUV		1998-01-31	ADJ
				8,492,518.21			3602 Total			
152	00000301	1997-11-30	SCPD	86,771.00		3612	361200000DUV	Cp-Collection Sewers	1996-01-01	ADD
152	00000286	1997-11-30	SCPD	12,619.00		3612	361200000NAS	Collection Sewers	1996-01-01	ADD
152	00000303	1997-11-30	SCPD	28,008,659.00		3612	361200000DUV	Cp-Collection Sewers-Gravity	1996-01-01	ADD
152	00000288	1997-11-30	SCPD	52,325.00		3612	361200000NAS	Collection Sewers-Gravity	1996-01-01	ADD
152	00000352	1997-11-30	SCPD	2,031,454.00		3612	361200000STJ	Cp-Collection Sewers-Gravity	1996-01-01	ADD
152	00000419	1997-12-01	SCPD	244,502.24		3612	361200000NAS	COLLECTION SEWERS-GRAVITY	1997-11-30	ADD
152	00000352	1997-12-31	SCPD	-6,628.00		3612	361200000STJ	Cp-Collection Sewers-Gravity	1996-01-01	RET
152	00000352	1997-12-31	SCPD	6,628.00		3612	361200000STJ	Cp-Collection Sewers-Gravity	1996-01-01	REI
152	00000460	1997-12-31	SCPD	-428.66	C96P633	3612	361200000STJ	MANHOLES, DEWATERING, ETC.	1997-12-31	ADD
152	00000352	1997-12-31	SCPD	-6,628.00		3612	361200000STJ	Cp-Collection Sewers-Gravity	1996-01-01	RET
152	00000637	1997-12-31	SCPD	17,425.32	C97P607	3612	3612008LIDUV	INSITULINER	1997-12-31	ADD
152	00000642	1997-12-31	SCPD	19,086.66	C97P610	3612	3612008LIDUV	INSITIFORM LINER	1997-12-31	ADD
152	00000644	1997-12-31	SCPD	17,194.13	C97P612	3612	3612008LIDUV	INSITIFORM LINER	1997-12-31	ADD
152	00000646	1997-12-31	SCPD	35,071.08	C97P614	3612	3612008LIDUV	INSITIFORM LINER	1997-12-31	ADD
152	00000645	1997-12-31	SCPD	14,898.36	C97P613	3612	3612008LIDUV	INSITIFORM LINER	1997-12-31	ADD
152	00000643	1997-12-31	SCPD	15,699.44	C97P611	3612	3612008LIDUV	INSITIFORM LINER	1997-12-31	ADD
152	00000625	1997-12-31	SCPD	35,700.12	C97P602	3612	3612008PVDUV	8" PVC Mains	1997-12-31	ADD
152	00000636	1997-12-31	SCPD	17,639.31	C97P606	3612	3612008PVDUV	8" PVC Sewer Pipe	1997-12-31	ADD
152	00000638	1997-12-31	SCPD	24,384.62	C97P607	3612	3612008PVDUV	8" PVC Sewer Main	1997-12-31	ADD
152	00000459	1997-12-31	SCPD	19,511.82	C96P316	3612	3612008PVDUV	8" PVC	1997-12-31	ADD
152	00000458	1997-12-31	SCPD	14,945.61	C96P314	3612	3612008PVDUV	8" PVC	1997-12-31	ADD
152	00000457	1997-12-31	SCPD	24,806.00	C96P313	3612	3612008PVDUV	8" PVC	1997-12-31	ADD
152	00000455	1997-12-31	SCPD	9,965.77	C96P308	3612	3612008PVDUV	8" PVC	1997-12-31	ADD
152	00000454	1997-12-31	SCPD	47,697.98	C96P307	3612	3612008PVDUV	8" PVC	1997-12-31	ADD
152	00000599	1997-12-31	SCPD	69,637.13	C97P501	3612	3612008PVDUV	Repl Grav Main 8" Duval	1997-12-31	ADD
152	00000589	1997-12-31	SCPD	127,752.02	C97P301	3612	3612008PVDUV	8" PVC	1997-12-31	ADD
152	00000639	1997-12-31	SCPD	22,864.21	C97P608	3612	3612008PVDUV	8" PVC SEWER MAIN PIPE	1997-12-31	ADD
152	00000600	1997-12-31	SCPD	79.04	C97P501	3612	3612008PVSTJ	Repl Grav Main 8" StJohns	1997-12-31	ADD
152	00000461	1997-12-31	SCPD	16.09	C96P633	3612	3612008PVSTJ	8" PVC	1997-12-31	ADD
152	00000626	1997-12-31	SCPD	3,201.35	C97P603	3612	3612010PVDUV	10" PVC Mains	1997-12-31	ADD
152	00000627	1997-12-31	SCPD	1,323.13	C97P603	3612	3612012PVDUV	12" PVC Mains	1997-12-31	ADD
152	00000634	1997-12-31	SCPD	51,723.24	C97P605	3612	3612012PVDUV	Sewer Main	1997-12-31	ADD
152	00000462	1997-12-31	SCPD	243.30	C96P633	3612	3612012PVSTJ	12" PVC	1997-12-31	ADD
152	00000628	1997-12-31	SCPD	34,149.02	C97P603	3612	3612099MHUV	Manholes	1997-12-31	ADD

52	0000602	1997-12-31	SCPD	3,649.31	C97P501	3612	3612099MHDUV	Repl Manholes Duval	1997-12-31	ADD
52	0000632	1997-12-31	SCPD	13,377.87	C97P604	3612	3612099MHDUV	4' Precast Sewer Manhole	1997-12-31	ADD
52	0000640	1997-12-31	SCPD	1,038.75	C97P608	3612	3612099RCDUV	MANHOLE WORK	1997-12-31	ADD
52	0000599	1998-01-31	SCPD	4,611.07	C97P501	3612	3612008PVDUV	Repl Grav Main 8" Duval	1997-12-31	ADJ
52	0000797	1998-01-31	SCPD	263.64	C97P501	3612	3612010PVDUV	REPL GRAV MAIN 10" DUVAL	1998-01-31	ADD
52	0000798	1998-01-31	SCPD	8,759.53	C97P501	3612	3612012PVSTJ	REPL GRAV MAIN 12" STJOHNS	1998-01-31	ADD
52	0000784	1998-01-31	SCPD	9,892.81	C96P313	3612	3612099MHDUV	MANHOLES MARSH POINTE	1998-01-31	ADD
52	0000590	1998-01-31	SCPD	35,807.65	C97P301	3612	3612099MHDUV		1998-01-31	ADD
52	0000785	1998-01-31	SCPD	1,795.76	C96P316	3612	3612099MHDUV	MANHOLES NORTHAMPTON SUBDIV	1998-01-31	ADD
52	0000783	1998-01-31	SCPD	5,914.18	C96P308	3612	3612099MHDUV	MANHOLES HUTCHINSONS TOYOTA	1998-01-31	ADD
52	0000781	1998-01-31	SCPD	15,406.00	C96P307	3612	3612099MHDUV	MANHOLES BROOKWOOD, U5	1998-01-31	ADD
52	0000602	1998-01-31	SCPD	5,211.81	C97P501	3612	3612099MHDUV	Repl Manholes Duval	1997-12-31	ADJ
52	0000460	1998-02-28	SCPD	-108.68	C96P633	3612	361200000STJ	MANHOLES, DEWATERING, ETC.	1997-12-31	ADJ
52	0000637	1998-02-28	SCPD	1,522.52	C97P607	3612	3612008LIDUV	INSITULINER	1997-12-31	ADJ
52	0000856	1998-02-28	SCPD	-35,654.00	C96P634	3612	3612008PVDUV	8" PVC	1998-02-28	ADD
52	0000843	1998-02-28	SCPD	58,969.73	C95P316	3612	3612008PVDUV	8" PVC	1998-02-28	ADD
52	0000639	1998-02-28	SCPD	10,475.10	C97P608	3612	3612008PVDUV	8" PVC SEWER MAIN PIPE	1997-12-31	ADJ
52	0000638	1998-02-28	SCPD	2,130.58	C97P607	3612	3612008PVDUV	8" PVC Sewer Main	1997-12-31	ADJ
52	0000458	1998-02-28	SCPD	-6,650.00	C96P314	3612	3612008PVDUV	8" PVC	1997-12-31	ADJ
52	0000855	1998-02-28	SCPD	6,650.00	C96P314	3612	3612099MHDUV	MANHOLES	1998-02-28	ADD
52	0000854	1998-02-28	SCPD	13,443.00	C97P601	3612	3612099MHDUV	MH 4' 28 Old Baymeadows Rd	1998-02-28	ADD
52	0000844	1998-02-28	SCPD	24,194.36	C95P316	3612	3612099MHDUV	MANHOLES	1998-02-28	ADD
52	0000640	1998-02-28	SCPD	475.90	C97P608	3612	3612099RCDUV	MANHOLE WORK	1997-12-31	ADJ
52	0000956	1998-03-26	SCPD	14,812.33	C97P617	3612	3612008PVDUV	Spinola Rd Swr 8" Main Replace	1998-03-26	ADD
52	0000950	1998-03-26	SCPD	16,458.76	C97P311	3612	3612008PVDUV	Brookwood Forest W 8" PVC Main	1998-03-26	ADD
52	0000945	1998-03-26	SCPD	69,647.22	C97P309	3612	3612008PVDUV	Caroline Ridge 8" PVC Main	1998-03-26	ADD
52	0000943	1998-03-26	SCPD	38,186.76	C97D712	3612	3612008PVDUV	Baywood 8" Gravity Sewer Main	1998-03-26	ADD
52	0000947	1998-03-26	SCPD	8,923.40	C97P310	3612	3612008PVSTJ	Merchants Plaza 8" PVC Mains	1998-03-26	ADD
52	0000955	1998-03-26	SCPD	53,696.44	C97P616	3612	3612010PVDUV	Conga St Swr Line Replacement	1998-03-26	ADD
52	0000951	1998-03-26	SCPD	8,648.09	C97P311	3612	3612099MHDUV	Brookwood Forest W Manholes	1998-03-26	ADD
52	0000946	1998-03-26	SCPD	20,776.72	C97P309	3612	3612099MHDUV	Caroline Ridge Manholes	1998-03-26	ADD
52	0000948	1998-03-26	SCPD	7,071.92	C97P310	3612	3612099MHSTJ	Merchants Plaza Manholes	1998-03-26	ADD
52	0000589	1998-03-31	SCPD	76,059.15	C97P301	3612	3612008PVDUV	8" PVC	1997-12-31	ADJ
52	0000854	1998-03-31	SCPD	1,366.29	C97P601	3612	3612099MHDUV	MH 4' 28 Old Baymeadows Rd	1998-02-28	ADJ
52	0000590	1998-03-31	SCPD	22,010.69	C97P301	3612	3612099MHDUV		1998-01-31	ADJ
				31,573,122.99		3612 Total				
52	0000304	1997-11-30	SCPN	-4,700.00		3622	362200000DUV	Cp-Special Collecting Struct.	1996-01-01	ADD
52	0000353	1997-11-30	SCPD	4,580.00		3622	362200000STJ	Cp-Special Collecting Struct.	1996-01-01	ADD
				-120.00		3622 Total				
52	0000305	1997-11-30	SCPD	8,529,645.00		3632	363200000DUV	Cp-Services To Customers	1996-01-01	ADD
52	0000289	1997-11-30	SCPD	37,531.00		3632	363200000NAS	Services To Customers	1996-01-01	ADD
52	0000354	1997-11-30	SCPD	883,526.00		3632	363200000STJ	Cp-Services To Customers	1996-01-01	ADD
52	0000420	1997-12-01	SCPD	53,482.28		3632	363200000NAS	SERVICES TO CUSTOMERS	1997-11-30	ADD
52	0000563	1997-12-31	SCPD	5,930.59	C97N001	3632	3632004PVDUV	New Lat 4" PV Duval	1997-12-31	ADD
52	0000583	1997-12-31	SCPD	325.21	C97N501	3632	3632004PVDUV	Repl Lat 4" PV Duval	1997-12-31	ADD

52	00000566	1997-12-31	SCPD	5,257.49	C97N001	3632	3632004PVSTJ	NEW LAT 4" PV ST JOHNS	1997-12-31	ADD
52	00000567	1997-12-31	SCPD	144,427.70	C97N001	3632	3632006PVDUV	New Lat 6" PV Duval	1997-12-31	ADD
52	00000584	1997-12-31	SCPD	237,696.72	C97N501	3632	3632006PVDUV	Repl Lat 6" PV Duval	1997-12-31	ADD
52	00000569	1997-12-31	SCPD	15,613.62	C97N001	3632	3632006PVSTJ	New Lat 6" PV StJohns	1997-12-31	ADD
52	00000585	1997-12-31	SCPD	14,382.72	C97N501	3632	3632006PVSTJ	Repl Lat 6" PV StJohns	1997-12-31	ADD
52	00000560	1997-12-31	SCPD	1,761.11	C97N002	3632	3632015PVDUV	New STEP Lat 1.5" PV Duval	1997-12-31	ADD
52	00000586	1997-12-31	SCPD	313.80	C97N502	3632	3632015PVDUV	Repl STEP Lat 1.5" PV Duval	1997-12-31	ADD
52	00000581	1997-12-31	SCPD	1,463.78	C97N002	3632	3632015PVNAS	New STEP Lat 1.5" PV Nassau	1997-12-31	ADD
52	00000582	1997-12-31	SCPD	21,897.57	C97N002	3632	3632015PVSTJ	New STEP Lat 1.5" PV StJohns	1997-12-31	ADD
52	00000587	1997-12-31	SCPD	742.68	C97N502	3632	3632015PVSTJ	Repl STEP Lat 1.5" PV StJohns	1997-12-31	ADD
52	00000792	1998-01-31	SCPD	2,237.93	C97N501	3632	3632004PVSTJ	REPL LAT 4" PV STJOHNS	1998-01-31	ADD
52	00000829	1998-01-31	SCPD	36,971.31	C98N001	3632	3632006PVDUV	NEW LAT 6" DUVAL	1998-01-31	ADD
52	00000584	1998-01-31	SCPD	36,042.87	C97N501	3632	3632006PVDUV	Repl Lat 6" PV Duval	1997-12-31	ADJ
52	00000567	1998-01-31	SCPD	633.95	C97N001	3632	3632006PVDUV	New Lat 6" PV Duval	1997-12-31	ADJ
52	00000569	1998-01-31	SCPD	2,007.46	C97N001	3632	3632006PVSTJ	New Lat 6" PV StJohns	1997-12-31	ADJ
52	00000830	1998-01-31	SCPD	31,853.38	C98N001	3632	3632008PVDUV	NEW LAT 8" DUVAL	1998-01-31	ADD
52	00000581	1998-01-31	SCPD	-102.49	C97N002	3632	3632015PVNAS	New STEP Lat 1.5" PV Nassau	1997-12-31	ADJ
52	00000582	1998-01-31	SCPD	2,365.63	C97N002	3632	3632015PVSTJ	New STEP Lat 1.5" PV StJohns	1997-12-31	ADJ
52	00000831	1998-01-31	SCPD	1,903.67	C98N002	3632	3632015PVSTJ	NEW STEP LAT 1.5" STJOHNS	1998-01-31	ADD
52	00000587	1998-01-31	SCPD	2,121.69	C97N502	3632	3632015PVSTJ	Repl STEP Lat 1.5" PV StJohns	1997-12-31	ADJ
52	00000584	1998-02-28	SCPD	220.00	C97N501	3632	3632006PVDUV	Repl Lat 6" PV Duval	1997-12-31	ADJ
52	00000961	1998-03-26	SCPD	1,991.49	C98N502	3632	3632015PVSTJ	Repl STEP Lat 1.5" St Johns	1998-03-26	ADD
52	00000829	1998-03-31	SCPD	10,090.59	C98N001	3632	3632006PVDUV	NEW LAT 6" DUVAL	1998-01-31	ADJ
52	00000584	1998-03-31	SCPD	22.36	C97N501	3632	3632006PVDUV	Repl Lat 6" PV Duval	1997-12-31	ADJ
				10,082,357.11		3632 Total				
52	00000306	1997-11-30	SCPD	9,215.00		3642	364200000DUV	Cp-Flow Measuring Devices	1996-01-01	ADD
52	00000355	1997-11-30	SCPN	4,609.00		3642	364200000STJ	Cp-Flow Measuring Devices	1996-01-01	ADD
				13,824.00		3642 Total				
52	00000307	1997-11-30	SCPD	80,594.00		3652	365200000DUV	Cp-Flow Measuring Installs.	1996-01-01	ADD
				80,594.00		3652 Total				
52	00000310	1997-11-30	SSPPD	1,285,726.00		3703	370300000DUV	Pp-Receiving Wells	1996-01-01	ADD
52	00000290	1997-11-30	SSPPD	244,666.00		3703	370300000NAS	Receiving Wells	1996-01-01	ADD
52	00000358	1997-11-30	SSPPD	766,744.00		3703	370300000STJ	Pp-Receiving Wells	1996-01-01	ADD
52	00000421	1997-12-01	SSPPD	48,549.98		3703	370300000NAS	RECEIVING WELLS	1997-11-30	ADD
52	00000396	1997-12-01	SSPPD	203,914.38		3703	370300000STJ	RECEIVING WELLS	1997-11-30	ADD
52	00000635	1997-12-31	SSPPD	9,780.76	C97P605	3703	370300000DUV	Lift Staion	1997-12-31	ADD
52	00000751	1997-12-31	SSPPD	79,446.26	C97Q001	3703	370300A00DUV	RECEIVING WELL	1997-12-31	ADD
52	00000782	1998-01-31	SSPPD	9,892.82	C96P307	3703	370300000DUV	UPGRADE LS BROOKWOOD, U5	1998-01-31	ADD
52	00000751	1998-01-31	SSPPD	3,876.74	C97Q001	3703	370300A00DUV	RECEIVING WELL	1997-12-31	ADJ
52	00000794	1998-01-31	SSPPD	112,907.04	C97P301	3703	37030A000DUV	LIFT STATION A	1998-01-31	ADD
52	00000845	1998-02-28	SSPPD	127,477.41	C95P316	3703	370300000DUV	LIFT STATION	1998-02-28	ADD
52	00000751	1998-02-28	SSPPD	637.01	C97Q001	3703	370300A00DUV	RECEIVING WELL	1997-12-31	ADJ
52	00000952	1998-03-26	SSPPD	80,560.99	C97P311	3703	370300000DUV	Brookwood Forest W Lift Statn	1998-03-26	ADD
52	00000794	1998-03-31	SSPPD	125,972.07	C97P301	3703	37030A000DUV	LIFT STATION A	1998-01-31	ADJ
				3,100,151.46		3703 Total				

52	00000359	1997-11-30	SSPPD	457,059.00		3713	371300000STJ	Pp-Electric Pumping Equip.	1996-01-01	ADD
52	00000311	1997-11-30	SSPPD	4,939,835.00		3713	371310000DUV	Pp-Pumping Equipment	1996-01-01	ADD
52	00000312	1997-11-30	SSPPD	117,871.00		3713	371320000DUV	Pp-Diesel Pumping Equipment	1996-01-01	ADD
52	00000313	1997-11-30	SSPPD	377,972.00		3713	371330000DUV	Other Pumping Equipment	1996-01-01	ADD
52	00000422	1997-12-01	SSPPD	78,559.84		3713	371300000NAS	PUMPING EQUIPMENT	1997-11-30	ADD
52	00000463	1997-12-31	SSPPD	191,437.51	C96Q005	3713	371300000DUV	TREATMENT FACILITIES	1997-12-31	ADD
52	00000480	1997-12-31	SSPPD	81,846.33	C96R030	3713	371300000DUV	IWO 95065.01	1997-12-31	ADD
52	00000752	1997-12-31	SSPPD	23,940.77	C97Q001	3713	371300A00DUV	PUMPING EQUIPMENT	1997-12-31	ADD
52	00000647	1997-12-31	SSPPD	2,404.92	C97Q102	3713	371300A00NAS	SUBMERSIBLE PUMPS	1997-12-31	ADD
52	00000753	1997-12-31	SSPPD	20,614.05	C97Q001	3713	371300B00DUV	PUMPING EQUIPMENT	1997-12-31	ADD
52	00000311	1997-12-31	SSPPD	-766.00		3713	371310000DUV	Pp-Pumping Equipment	1996-01-01	RET
52	00000311	1997-12-31	SSPPD	766.00		3713	371310000DUV	Pp-Pumping Equipment	1996-01-01	REI
52	00000311	1997-12-31	SSPPD	-766.00		3713	371310000DUV	Pp-Pumping Equipment	1996-01-01	RET
52	00000480	1998-01-31	SSPPD	1,392.74	C96R030	3713	371300000DUV	IWO 95065.01	1997-12-31	ADJ
52	00000752	1998-01-31	SSPPD	1,166.88	C97Q001	3713	371300A00DUV	PUMPING EQUIPMENT	1997-12-31	ADJ
52	00000753	1998-01-31	SSPPD	1,004.51	C97Q001	3713	371300B00DUV	PUMPING EQUIPMENT	1997-12-31	ADJ
52	00000860	1998-02-28	SSPPD	2,378.08	C97Q105	3713	371300000DUV	Upgd Elect Sutton Pl L/S	1998-02-28	ADD
52	00000463	1998-02-28	SSPPD	15,958.73	C96Q005	3713	371300000DUV	TREATMENT FACILITIES	1997-12-31	ADJ
52	00000752	1998-02-28	SSPPD	191.94	C97Q001	3713	371300A00DUV	PUMPING EQUIPMENT	1997-12-31	ADJ
52	00000753	1998-02-28	SSPPD	165.28	C97Q001	3713	371300B00DUV	PUMPING EQUIPMENT	1997-12-31	ADJ
52	00000958	1998-03-26	SSPPD	2,404.92	C97Q202	3713	3713010A00NAS	Yulee McDonalds L/S Pump Repl	1998-03-26	ADD
				6,315,437.48			3713 Total			
52	00000317	1997-11-30	STDPD	14,169,679.00		3804	380400000DUV	T&D-Treatment&Disposal Equip.	1996-01-01	ADD
52	00000362	1997-11-30	STDPD	1,883,178.00		3804	380400000STJ	T&D-Treatment&Disposal Eq.	1996-01-01	ADD
52	00000423	1997-12-01	STDPD	425,736.48		3804	380400000NAS	TREATMENT & DISPOSAL EQUIP.	1997-11-30	ADD
52	00000397	1997-12-01	STDPD	527,509.17		3804	380400000STJ	TREATMENT & DISPOSAL EQUIPMENT	1997-11-30	ADD
52	00000469	1997-12-31	STDPD	437,492.33	C96R002	3804	380400000DUV	TANKS, PAINTING, UV	1997-12-31	ADD
52	00000481	1997-12-31	STDPD	494,207.03	C96R030	3804	38040A000DUV	IWO 95065.02	1997-12-31	ADD
52	00000427	1997-12-31	STDPD	48,445.60	C93R002	3804	38040A000STJ	TREATMENT EQUIPMENT	1997-12-31	ADD
52	00000482	1997-12-31	STDPD	70,364.69	C96R030	3804	38040B000DUV	IWO 95065.03	1997-12-31	ADD
52	00000469	1998-01-31	STDPD	66,440.56	C96R002	3804	380400000DUV	TANKS, PAINTING, UV	1997-12-31	ADJ
52	00000481	1998-01-31	STDPD	80,875.39	C96R030	3804	38040A000DUV	IWO 95065.02	1997-12-31	ADJ
52	00000482	1998-01-31	STDPD	1,603.92	C96R030	3804	38040B000DUV	IWO 95065.03	1997-12-31	ADJ
52	00000469	1998-02-28	STDPD	10,972.45	C96R002	3804	380400000DUV	TANKS, PAINTING, UV	1997-12-31	ADJ
52	00000858	1998-02-28	STDPD	13,151.21	C96R005	3804	38040A000DUV	RAS TRASH REMOVAL SYSTEM	1998-02-28	ADD
52	00000427	1998-02-28	STDPD	-71,973.00	C93R002	3804	38040A000STJ	TREATMENT EQUIPMENT	1997-12-31	ADJ
52	00000859	1998-02-28	STDPD	22.32	C96R005	3804	38040B000DUV	DIGESTION DIFFUSER SYSTEM	1998-02-28	ADD
				18,157,705.15			3804 Total			
52	00000318	1997-11-30	STDPD	110,284.00		3814	381400000DUV	T&D-Plant Sewers	1996-01-01	ADD
52	00000363	1997-11-30	STDPD	4,000.00		3814	381400000STJ	T&D-Plant Sewers	1996-01-01	ADD
52	00000424	1997-12-01	STDPD	40,303.29		3814	381400000NAS	PLANT SEWER	1997-11-30	ADD
				154,587.29			3814 Total			
52	00000319	1997-11-30	STDPD	2,238,249.00		3824	382400000DUV	T&D-Outfall Sewer Lines	1996-01-01	ADD
52	00000364	1997-11-30	STDPD	33,559.00		3824	382400000STJ	T&D-Outfall Sewer Lines	1996-01-01	ADD
52	00000641	1997-12-31	STDPD	29,080.64	C97P609	3824	3824016DIDUV	SPOOL PIECE, BEND ETC.	1997-12-31	ADD

52	00000641	1998-02-28	STDPD	7,758.70	C97P609	3824	3824016DIDUV	SPOOL PIECE, BEND ETC.	1997-12-31	ADJ
52	00000641	1998-03-31	STDPD	402.36	C97P609	3824	3824016DIDUV	SPOOL PIECE, BEND ETC.	1997-12-31	ADJ
				2,309,049.70			3824 Total			
52	00000320	1997-11-30	STDPD	246,719.00		3894	389400000DUV	T&D-Oth.Treat.Disposal Equip.	1996-01-01	ADD
52	00000365	1997-11-30	STDPN	-800.00		3894	389400000STJ	T&D-Oth.Treat.Disposal Equip.	1996-01-01	ADD
52	00000652	1997-12-31	SCPD	36,995.23	C97R012	3894	38940A000DUV	IN-STREAM SAMPLING	1997-12-31	ADD
52	00000652	1998-01-31	SCPD	404.44	C97R012	3894	38940A000DUV	IN-STREAM SAMPLING	1997-12-31	ADJ
52	00000957	1998-03-26	STDPD	7,562.53	C97Q101	3894	389400000DUV	Install BFP's @ Lift Station	1998-03-26	ADD
52	00000652	1998-03-31	SCPD	252.70	C97R012	3894	38940A000DUV	IN-STREAM SAMPLING	1997-12-31	ADJ
				291,133.90			3894 Total			
52	00000368	1997-11-30	SGPN	219.00		3905	390500000STJ	Gp-Office Furniture&Equip.	1996-01-01	ADD
52	00000325	1997-11-30	SGPD	345,592.00		3905	390510000DUV	Gp-Office Furniture&Equipment	1996-01-01	ADD
52	00000326	1997-11-30	SGPD	156,035.00		3905	390520000DUV	Gp-Off.Furn&Equip-Water Alloc.	1996-01-01	ADD
52	00000786	1998-01-31	SGPD	29,658.12	C96U960	3905	390500000DUV	IT TECH ARCH/WAN	1998-01-31	ADD
52	00000791	1998-01-31	SGPD	132,423.42	C96U966	3905	390500000DUV	IFMS - PROJ COST / FIXED ASSET	1998-01-31	ADD
52	00000790	1998-01-31	SGPD	114,339.73	C96U965	3905	390500000DUV	IFMS - PROCUREMENT	1998-01-31	ADD
52	00000787	1998-01-31	SGPD	78,147.69	C96U962	3905	390500000DUV	IFMS - BUDGETING	1998-01-31	ADD
52	00000788	1998-01-31	SGPD	113,136.76	C96U963	3905	390500000DUV	IFMS - GENERAL LEDGER	1998-01-31	ADD
52	00000789	1998-01-31	SGPD	96,593.60	C96U964	3905	390500000DUV	IFMS - TIME ENTRY / PAYROLL	1998-01-31	ADD
52	00000787	1998-02-28	SGPD	6,728.44	C96U962	3905	390500000DUV	IFMS - BUDGETING	1998-01-31	ADJ
52	00000789	1998-02-28	SGPD	5,763.00	C96U964	3905	390500000DUV	IFMS - TIME ENTRY / PAYROLL	1998-01-31	ADJ
52	00000788	1998-02-28	SGPD	10,214.00	C96U963	3905	390500000DUV	IFMS - GENERAL LEDGER	1998-01-31	ADJ
52	00000852	1998-02-28	SGPD	42,129.46	C96J003	3905	390500000DUV	COMPUTER, PRINTERS	1998-02-28	ADD
52	00000791	1998-02-28	SGPD	37,929.38	C96U966	3905	390500000DUV	IFMS - PROJ COST / FIXED ASSET	1998-01-31	ADJ
52	00000790	1998-02-28	SGPD	14,161.00	C96U965	3905	390500000DUV	IFMS - PROCUREMENT	1998-01-31	ADJ
52	00000786	1998-02-28	SGPD	767.00	C96U960	3905	390500000DUV	IT TECH ARCH/WAN	1998-01-31	ADJ
52	00000791	1998-03-31	SGPD	10,785.09	C96U966	3905	390500000DUV	IFMS - PROJ COST / FIXED ASSET	1998-01-31	ADJ
52	00000790	1998-03-31	SGPD	3,919.26	C96U965	3905	390500000DUV	IFMS - PROCUREMENT	1998-01-31	ADJ
52	00000789	1998-03-31	SGPD	2,701.74	C96U964	3905	390500000DUV	IFMS - TIME ENTRY / PAYROLL	1998-01-31	ADJ
52	00000788	1998-03-31	SGPD	3,384.11	C96U963	3905	390500000DUV	IFMS - GENERAL LEDGER	1998-01-31	ADJ
52	00000787	1998-03-31	SGPD	1,600.12	C96U962	3905	390500000DUV	IFMS - BUDGETING	1998-01-31	ADJ
52	00000786	1998-03-31	SGPD	82.95	C96U960	3905	390500000DUV	IT TECH ARCH/WAN	1998-01-31	ADJ
				1,206,310.87			3905 Total			
52	00000369	1997-11-30	SGPN	9,273.00		3915	391500000STJ	Gp-Transportation Equip.	1996-01-01	ADD
52	00000327	1997-11-30	SVEHN	5,629.00		3915	391510000DUV	Gp-Transportation Equipment	1996-01-01	ADD
52	00000328	1997-11-30	SVEHN	323,647.00		3915	391520000DUV	Gp-Transp.Equip-Water Alloc.	1996-01-01	ADD
52	00000329	1997-11-30	SVEHD	6,235.50		3915	391530000DUV	Gp-Trsp.Eq.-1995-Water Alloc.	1996-01-01	ADD
				344,784.50			3915 Total			
052	00000330	1997-11-30	SGPD	8,478.00		3925	392500000DUV	Gp-Stores Equip.-Water Alloc.	1996-01-01	ADD
052	00000370	1997-11-30	SGPD	736.00		3925	392500000STJ	Gp-Stores Eq.-Water Allocation	1996-01-01	ADD
				9,214.00			3925 Total			
052	00000331	1997-11-30	SGPD	13,375.00		3935	393510000DUV	Gp-Tools,Shop&Garage Equip.	1996-01-01	ADD
052	00000371	1997-11-30	SGPD	1,765.00		3935	393510000STJ	Gp-Tools,Shop&Garage Equip.	1996-01-01	ADD
052	00000332	1997-11-30	SGPD	63,141.00		3935	393520000DUV	Gp-T,Sh.&Gar.Eq.-Water Alloc.	1996-01-01	ADD
052	00000372	1997-11-30	SGPD	566.00		3935	393520000STJ	Gp-T,Sh.&Gar.Eq.-Water Alloc.	1996-01-01	ADD



Exception No. 2

United Water Florida complies with the Uniform System of Accounts ("USOA") of the National Association of Regulatory Commissioners ("NARUC"). The audit exception refers to three instructions in the USOA and the audit staff believes that United Water Florida is not meeting the terms of the three accounting instructions. United Water Florida disputes these allegations.

The staff stated that (I) United Water Florida was unable to reconcile differences for the wastewater plant accounts between the subsidiary ledger for the 300 plant accounts, the general ledger, and the minimum filing requirements and (ii) because United Water Florida was unable to perform such a reconciliation for the wastewater plant accounts, the audit staff believed that United Water Florida was not meeting the requirements of instructions 2 and 32. The audit staff did not state that there were any similar issues for the water plant accounts.

In this discussion, the audit staff included its comparison of the wastewater plant accounts as follows:

	MFR UPIS Total 12/31/97	300 Plant Amount Total 12/31/97	Difference
WASTEWATER	\$99,672,472	\$99,663,698	\$8,774

The difference that the audit staff stated the utility was unable to reconcile (\$8,774) is only .0088% of the total plant account for wastewater. However, United Water Florida has, in fact, previously reconciled this difference. The difference relates an easement for a force main for providing effluent disposal in the Ponte Vedra



subservice area. The MFRs included the easement in Utility Plant in Service as of December 31, 1997, and the subsidiary ledger and the general ledger as of December 31, 1997, included the easement in Property Held for Future Use. United Water Florida made a journal entry in 1998 to transfer the easement from Property Held for Future Use to Utility Plant in Service. United Water Florida advised the audit staff of this transfer in its response to Audit Request No. 4. See also, United Water Florida's response to Audit No. 38 which includes the \$8,776 in its reconciliation of the MFRs to the general ledger. A copy of the Response to Audit Request No. 38 is attached as Exhibit E2-A. Accordingly, not only was there only a de minimis difference between the MFRs and the ledger totals, even this small difference has been eliminated.

In addition, United Water Florida's subsidiary ledger agrees with the general ledger. The total Utility Plant in Service for the ledgers (\$156,282,734) is \$8,776 less than the total for the MFRs (\$156,291,513), which relates to the same easement referred to above. A summary reconciliation of the subsidiary ledger to the general ledger and then to the MFRs is attached as Exhibit E2-B. United Water Florida has reconciled its subsidiary ledger, general ledger and MFRs. United Water Florida is clearly meeting the requirements of instructions 2 and 32.

Exception No. 2 also indicates that the audit staff believes that instruction 4 regarding keeping books on a monthly basis requires United Water Florida companies to indicate a beginning and ending balance and that the audit staff does not believe that the



subsidiary ledger's beginning and ending monthly balances meets this requirement. In Exception No. 2, the Audit Report only refers to a part of the first sentence of Instruction No. 4. The full text of Instruction No. 4 is:

4. General - Accounting Period

Each utility shall keep its books on a monthly basis so that for each month all transactions applicable thereto, as nearly as may be ascertained, shall be entered in the books of the utility. Amounts applicable or assignable to specific utility departments shall be segregated monthly. Each utility shall close its books at the end of each calendar year unless otherwise authorized by the Commission.

The instruction does not require beginning and ending balances--the only balance required is a year end closing balance. With respect to the "monthly basis," the instruction does not require monthly balances--either beginning or ending. All the instruction requires is that a transaction applicable to a month is recorded in that month. United Water Florida complies with this instruction. In addition, the beginning and ending balances are accessible on the system by making the appropriate queries to the Utility Plant in Service Accounts or any general ledger account, as demonstrated in the September 4, 1998, presentation to the audit staff by UWM&S's Manager-General and Asset Accounting. Furthermore, as discussed in Audit Exception No. 1, the utility maintains its books in an electronic medium. Information is inputted on a regular, often daily basis and can immediately flow to the various reports for accounts and ledgers.

As discussed in the response to Exception No. 1, United Water Florida was in the process of transition from one computer system to another in 1997. United Water Florida recognized that this transition created some difficulties for the audit staff because of their unfamiliarity with the new system. The Company itself was in the process of implementing the system in the most effective ways. However, the Company made every effort to familiarize the audit staff with the new system, and to provide access to and assistance from Company personnel who were trained in its uses.

The fact is that United Water Florida has demonstrated that the information necessary to support the company's base year is available and accessible through the new system. United Water Florida has the information and details of its accounts in its computer system; however, in order to recreate monthly reports for 1997 in the format desired by the audit staff, United Water Florida would have to create additional reports and manually prepare monthly schedules. Representatives of United Water Florida discussed this matter with the audit staff and the audit staff agreed that monthly schedules would not be required. E.g., Response to Audit Request No. 45. This rate case uses a projected test year, and, accordingly, the monthly balances for 1997 will not be needed for the establishment of rates and charges. United Water Florida keeps and has always kept its general ledger on a monthly basis.

Therefore, United Water Florida is in compliance with the NARUC USOA.



United Water Florida Inc.  
Audit Request No. 38

Response

Description

The reconciliation is as follows:

	Water	Wastewater	Total
1 From Column ©	50,316,108	91,650,674	141,966,782
2 Company MFR's 12/31/96	50,275,122	90,310,048	140,585,170
3 Variance	40,986	1,340,626	1,381,612
<u>Variance explained</u>			
4 Force Main Easement (DKT #960451-WS)		8,776	8,776
5 AFUDC Adjustment (Dkt #960451-WS)	(40,986)	(173,706)	(214,692)
6 Yulee land - future use		(1,175,696)	(1,175,696)
7 Total Variance at 12/31/96	(40,986)	(1,340,626)	(1,381,612)
<u>1997 Activity</u>			
8 MFR plant additions	4,073,112	5,636,738	9,709,850
9 Sunray Acquisition	2,458,130	3,737,932	6,196,062
10 Plant Retirements	(187,326)	(12,244)	(199,570)
11 MFR Total-(Line 2 + sum(8-10) 12/31/97	56,619,038	99,672,474	156,291,512

Attached you will find the supporting details by Plant Account which appear on the

Company's MFR's as filed.



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UNITED WATER FLORIDA								
Water Plant in Service by primary acct.								Florida Public Service Commission
Docket No.: 980214-WS								Schedule A-5
Projected Test Year ended 12/31/99								Page of 15
Schedule-Historical Base Year ended 12/31/97								Preparer: McGuire
Historic [x] Projected []								Recap Schedules: A1, A4
								Water Utility Plant A AS Schedule According to the MFR's
								at December 31, 1997
A/C	Water Plant	12/31/96	1997					
NUMBER	DESCRIPTION	BALANCE	Dec	.1	.2	.3	.4	
325/311.2	ELECTRIC PUMPING EQUIP	1,938,059	2,493,807		2,493,807			
326/311.2	DIESEL PUMPING EQUIP				-			
327/311.2	HYDRAULIC PUMPING EQUIP	43,510	43,510		43,510			
328/311.2	OTHER PUMPING EQUIP	148,220	148,220		148,220			
TOTAL	PUMPING PLANT							
	WATER TREATMENT PLANT							
330/303.3	LAND & LAND RIGHTS	84,778	84,778			84,778		
331/304.3	STRUCTURES & IMPROVEMENTS	744,397	737,770			737,770		
332/320.3	WATER TREATMENT EQUIP	1,134,836	2,090,600			2,090,600		
TOTAL	WATER TREATMENT PLANT					-		
	TRANS & DIST PLANT							
340/303.4	LAND & LAND RIGHTS	7,570	7,570				7,570	
341/304.4	STRUCTURES & IMPROVEMENTS	26,662	101,671				101,671	
342/330.4	DIST. STANDPIPES & RESERVOIRS	1,869,358	2,327,711				2,327,711	
343/331.2	TRANS & DIST MAINS	23,920,302	25,995,066				25,995,066	
344	FIRE MAINS	110,805	110,805				110,805	
345/333.4	SERVICES	7,541,263	8,177,476				8,177,476	
346/334.4	METERS	2,877,168	3,141,496				3,141,496	
347/334.4	METER INSTALLATION	41,316	41,316				41,316	
348/335.4	HYDRANTS	2,026,805	2,173,995				2,173,995	
349/339.4	OTHER TRANS & DIST PLANT	23,760	23,760				23,760	
TOTAL	TRANS & DIST PLANT							
	GENERAL PLANT							

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UNITED WATER FLORIDA									
Water Plant in Service by primary acct.								Florida Public Service Commission	
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Projected Test Year ended 12/31/99								Page of 15	
Schedule-Historical Base Year ended 12/31/97								Preparer: McGuire	
Historic [x] Projected [ ]								Recap Schedules: A1, A4	
								Water Utility Plant A	AS Schedule According to the MFR's
								at December 31, 1997	
A/C		Water Plant	12/31/96	1997					
NUMBER		DESCRIPTION	BALANCE	Dec		.1	.2	.3	.4
389/303.5	WO	LAND & LAND RIGHTS	4,756	4,756					
	CP		529,679	529,679					
	SA		(264,840)	(264,840)					
390/304.5	WO	STRUCTURES & IMPROVEMENTS	34,666	133,555					
	CP		1,545,036	1,545,036					
	SA		(772,519)	(772,519)					
391/340.5		OFFICE FURNITURE & EQUIP							
	WO	FURNITURE & EQUIP	530,822	1,103,777					
	CP	FURNITURE & EQUIP	171,079	171,079					
	CP	TERMINAL SYSTEM	140,990	140,990					
	SA	SEWER ALLOCATION	(156,035)	(156,035)					
391		TOTAL OFFICE FURN. & FIXTURES							
392/341.5		TRANSPORTATION							
	WO	1. WATER ONLY	(371,152)	(371,152)					
	CP	2. 1991	20,828	20,828					
	CP	3. 1992	109,086	109,086					
	CP	4. 1982	15,944	15,944					
	CP	5. 1983	6,506	6,506					
	CP	6. 1993	13,657	13,657					
	CP	7. 1985	12,471	12,471					
	CP	8. 1986	58,138	58,138					
	CP	9. 1987	29,592	29,592					
	CP	10. 1988	27,475	27,475					
	CP	11. 1989	51,396	51,396					
	CP	12. 1990	126,164	126,164					
	SA	10. SEWER ALLOCATION	(329,882)	(329,882)					
392/341.5		TOTAL TRANSPORTATION EQUIP							
393/342.5	WO	STORES EQUIPMENT	18,428	18,428					
	CP		(9,214)	(9,214)					

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UNITED WATER FLORIDA					Florida Public Service Commission			
Water Plant in Service by primary acct.					Schedule A-5			
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Projected Test Year ended 12/31/99					Preparer: McGuire			
Schedule-Historical Base Year ended 12/31/97					Recap Schedules: A1, A4			
Historic [x] Projected [ ]					Water Utility Plant A AS Schedule According to the MFR's			
					at December 31, 1997			
A/C	Water Plant		12/31/96	1997				
NUMBER	DESCRIPTION		BALANCE	Dec	.1	.2	.3	.4
	SA							
394/343.5	TOOLS, SHOP, GARAGE EQUIP							
	WO	WATER ONLY	(52,955)	(52,955)				
	CP	1981 & PRIOR	29,769	29,769				
	CP	1982 & AFTER	96,511	96,511				
	SA	SEWER ALLOCATION	(63,707)	(63,707)				
394/343.5	TOTAL TOOLS,SHOP GARAGE EQUIP							
395/344.5	WO	LABORATORY EQUIPMENT	1,459	1,459				
	CP		21,354	21,354				
	SA		(10,678)	(10,678)				
396/345.5	POWER OPERATED EQUIPMENT							
	WO	WATER ONLY	34,226	(891)				
	CP	PRIOR 1981	13,621	13,621				
	CP	1981 BACKHOE	22,515	22,515				
	CP	1982 & AFTER	97,745	97,745				
	SA	SEWER ALLOCATION	(66,943)	(66,943)				
396/345.5	TOTAL POWER OPER EQUIP							
397/346.5	WO	COMMUNICATION EQUIPMENT	108,740	108,740				
	CP	SCADA	825,758	825,758				
	SA		(412,880)	(412,880)				
398/347.5	MISCELLANEOUS EQUIP							
	WO	WATER ONLY	13,740	30,657				
	CP	1. PRIOR 1982	11,385	11,385				
	CP	2. 1983 & AFTER	78,230	78,230				
	SA	SEWER ALLOCATION	(44,809)	(44,809)				
398/347.5	TOTAL MISCELLANEOUS EQUIP							
399/348.5	WO	OTHER TANGIBLE PROPERTY	29,983	29,983				



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Water Plant in Service by primary acct.							Florida Public Service Commission	
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Projected Test Year ended 12/31/99							Page of 15	
Schedule-I Historical Base Year ended 12/31/97							Preparer: McGuire	
Historic <input checked="" type="checkbox"/> Projected <input type="checkbox"/>							Recap Schedules: A1, A4	
							Water Utility Plant A	AS Schedule According to the MFR's
A/C	Water Plant		12/31/96	1997			at December 31, 1997	
NUMBER	DESCRIPTION		BALANCE	Dec		.1	.2	.3
	CP		8,154	8,154				
	SA		(4,077)	(4,077)				
		Rec. to Bk Dpr						
	TOTAL GENERAL PLANT	Schedule						
	AFUDC Adjustment	40,986	(40,986)	(40,986)				
	ROUNDING		(8)	(6)				
	OTHER PROP.							
	Land Easement							
	UNCLASSIFIED PLANT		979	979				
<b>TOTAL PLANT IN SERVICE</b>		50,275,122	50,275,122	56,619,039		539,137	7,936,206	3,148,988
								42,100,866

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Water Plant in Service by primary acct.						
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Schedule-I Historical Base Year ended 12/31/97						
Historic [x] Projected []						
						1997
A/C		Water Plant	12/31/96			Total Plant
NUMBER		DESCRIPTION	BALANCE	.5	Miscellaneous	In Service
OLD/NEW		INTANGIBLE PLANT				
301/301.1	WO	ORGANIZATION	142,988			202,559
	CP		44,050			44,050
	SA		(22,025)			(22,025)
302/302.1	WO	FRANCHISE & CONSENTS	146,609			295,686
	CP		35,808			35,808
	SA		(16,941)			(16,941)
303		MISC. INTANGIBLE PLANT	174,415			235,840
						-
TOTAL		INTANGIBLE PLANT				-
						-
		SOURCE OF SUPPLY PLANT				-
						-
310/303.2		LAND & LAND RIGHTS	501,904			501,904
311/304.2		STRUCTURES & IMPROVEMENTS	576,597			680,483
312/305.2		COLLECT & IMPOUND RESERVOIR	297,614			297,614
313/306.2		LAKE, RIVER, & OTHER INTAKE				-
314/307.2		WELLS & SPRINGS	923,737			1,079,307
315/308.2		INFILTRATION GALLERIES	7,512			7,512
316/309.2		SUPPLY MAINS	241,007			241,007
317		OTHER SOURCE PLANT	6,146			6,146
						-
TOTAL		SOURCE OF SUPPLY				-
						-
		PUMPING PLANT				-
						-
320/303.2		LAND & LAND RIGHTS	59,021			59,021
321/304.2		STRUCTURES & IMPROVEMENTS	1,394,445			1,394,445
322		BOILER PLANT EQUIP				-
323/311.2		OTHER POWER PROD.EQUIP	983,229			983,229
324/311.2		STEAM PUMPING EQUIP				-

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Water Plant in Service by primary acct.					
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Projected Test Year ended 12/31/99					
Schedule-Historical Base Year ended 12/31/97					
[Historic [x] Projected [ ]]					
					1997
A/C	Water Plant		12/31/96		Total Plant
NUMBER	DESCRIPTION		BALANCE	.5	Miscellaneous
					In Service
325/311.2	ELECTRIC PUMPING EQUIP		1,938,059		2,493,807
326/311.2	DIESEL PUMPING EQUIP				-
327/311.2	HYDRAULIC PUMPING EQUIP		43,510		43,510
328/311.2	OTHER PUMPING EQUIP		148,220		148,220
					-
TOTAL	PUMPING PLANT				-
					-
	WATER TREATMENT PLANT				-
					-
330/303.3	LAND & LAND RIGHTS		84,778		84,778
331/304.3	STRUCTURES & IMPROVEMENTS		744,397		737,770
332/320.3	WATER TREATMENT EQUIP		1,134,836		2,090,600
					-
TOTAL	WATER TREATMENT PLANT				-
					-
	TRANS & DIST PLANT				-
					-
340/303.4	LAND & LAND RIGHTS		7,570		7,570
341/304.4	STRUCTURES & IMPROVEMENTS		26,662		101,671
342/330.4	DIST. STANDPIPES & RESERVOIRS		1,869,358		2,327,711
343/331.2	TRANS & DIST MAINS		23,920,302		25,995,066
344	FIRE MAINS		110,805		110,805
345/333.4	SERVICES		7,541,263		8,177,476
					-
346/334.4	METERS		2,877,168		3,141,496
347/334.4	METER INSTALLATION		41,316		41,316
348/335.4	HYDRANTS		2,026,805		2,173,995
349/339.4	OTHER TRANS & DIST PLANT		23,760		23,760
					-
TOTAL	TRANS & DIST PLANT				-
					-
	GENERAL PLANT				-

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UNITED WATER FLORIDA						
Water Plant in Service by primary acct.						
Docket No.: 980214-WS						
Projected Test Year ended 12/31/99						
Schedule-I-Historical Base Year ended 12/31/97						
Historic [x] Projected [ ]						
						1997
A/C	Water Plant		12/31/96			Total Plant
NUMBER		DESCRIPTION	BALANCE	.5	Miscellaneous	In Service
389/303.5	WO	LAND & LAND RIGHTS	4,756	4,756		
	CP		529,679	529,679		
	SA		(264,840)	(264,840)		269,595
390/304.5	WO	STRUCTURES & IMPROVEMENTS	34,666	133,555		
	CP		1,545,036	1,545,036		
	SA		(772,519)	(772,519)		906,072
391/340.5		OFFICE FURNITURE & EQUIP		-		
	WO	FURNITURE & EQUIP	530,822	1,103,777		
	CP	FURNITURE & EQUIP	171,079	171,079		
	CP	TERMINAL SYSTEM	140,990	140,990		
	SA	SEWER ALLOCATION	(156,035)	(156,035)		1,259,811
391		TOTAL OFFICE FURN. & FIXTURES				
392/341.5		TRANSPORTATION				
	WO	1. WATER ONLY	(371,152)	(371,152)		
	CP	2. 1991	20,828	20,828		
	CP	3. 1992	109,086	109,086		
	CP	4. 1982	15,944	15,944		
	CP	5. 1983	6,506	6,506		
	CP	6. 1993	13,657	13,657		
	CP	7. 1985	12,471	12,471		
	CP	8. 1986	58,138	58,138		
	CP	9. 1987	29,592	29,592		
	CP	10. 1988	27,475	27,475		
	CP	11. 1989	51,396	51,396		
	CP	12. 1990	126,164	126,164		
	SA	10. SEWER ALLOCATION	(329,882)	(329,882)		(229,777)
392/341.5		TOTAL TRANSPORTATION EQUIP				
393/342.5	WO	STORES EQUIPMENT	18,428	18,428		
	CP		(9,214)	(9,214)		9,214

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UNITED WATER FLORIDA					
Water Plant in Service by primary acct.					
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Projected Test Year ended 12/31/99					
Schedule-Historical Base Year ended 12/31/97					
Historic [x] Projected []					
				1997	
A/C	Water Plant	12/31/96			Total Plant
NUMBER	DESCRIPTION	BALANCE	5	Miscellaneous	In Service
	SA		-		
394/343.5	TOOLS, SHOP, GARAGE EQUIP		-		
	WO WATER ONLY	(52,955)	(52,955)		
	CP 1981 & PRIOR	29,769	29,769		
	CP 1982 & AFTER	96,511	96,511		
	SA SEWER ALLOCATION	(63,707)	(63,707)		9,618
			-		
394/343.5	TOTAL TOOLS,SHOP GARAGE EQUIP		-		
			-		
395/344.5	WO LABORATORY EQUIPMENT	1,459	1,459		
	CP	21,354	21,354		
	SA	(10,678)	(10,678)		12,135
396/345.5	POWER OPERATED EQUIPMENT		-		
	WO WATER ONLY	34,226	(891)		
	CP PRIOR 1981	13,621	13,621		
	CP 1981 BACKHOE	22,515	22,515		
	CP 1982 & AFTER	97,745	97,745		
	SA SEWER ALLOCATION	(66,943)	(66,943)		66,047
			-		
396/345.5	TOTAL POWER OPER EQUIP		-		
			-		
397/346.5	WO COMMUNICATION EQUIPMENT	108,740	108,740		
	CP SCADA	825,758	825,758		
	SA	(412,880)	(412,880)		521,618
398/347.5	MISCELLANEOUS EQUIP		-		
	WO WATER ONLY	13,740	30,657		
	CP 1. PRIOR 1982	11,385	11,385		
	CP 2. 1983 & AFTER	78,230	78,230		
	SA SEWER ALLOCATION	(44,809)	(44,809)		75,463
			-		
398/347.5	TOTAL MISCELLANEOUS EQUIP		-		
			-		
399/348.5	WO OTHER TANGIBLE PROPERTY	29,983	29,983		

H:\CASES\JAX2\A5_A9_96.XLS\WTR97						
UNITED WATER FLORIDA						
Water Plant in Service by primary acct.						
Docket No.: 980214-WS						
Projected Test Year ended 12/31/99						
Schedule-Historical Base Year ended 12/31/97						
Historic <input checked="" type="checkbox"/> Projected <input type="checkbox"/>						
						1997
A/C	Water Plant		12/31/96		Total Plant	
NUMBER	DESCRIPTION	BALANCE	.5	Miscellaneous	in Service	
	CP	8,154		8,154		
	SA	(4,077)		(4,077)	34,060	
			Rec. to Bk Dpr			
	TOTAL GENERAL PLANT		Schedule			
	AFUDC Adjustment	40,986	(40,986)		(40,986)	
	ROUNDING		(8)		(6)	
	OTHER PROP.				-	
	Land Easement				-	
	UNCLASSIFIED PLANT		979		979	
					-	(40,013)
TOTAL PLANT IN SERVIC		50,275,122	50,275,122	2,933,856	(40,013)	56,619,039

United Water Florida						
Docket No. 980214-WS						
Wastewater Plant in Service by Primary Account						
Projected Test Year ending 12/31/99			Explanation: Provide			
Schedule: Historical base year ended 12/31/97			each Month of the test		United Water Florida	
Historic [x] Projected [ ]			balance for the prior			
					Matrix of Wastewater Plant Accounts Based on t	
A/C		WASTEWATER	BALANCE	1997	Intangible Plant	Collection Plant
NUMBER		DESCRIPTION	12/31/96	Dec	.1	.2
OLD/NEW		INTANGIBLE PLANT				
301/351.1	SO	ORGANIZATION	212,610	291,322	291322	
	SA		22,025	22,025	22025	
302/352.2	SO	Fran & Consents	83,122	231,698	231698	
	SA		16,941	16,941	16941	
303.5			307,215	307,215	307215	
				-		
TOTAL		INTANGIBLE PLANT		-		
				-		
		COLLECTION PLANT				
350/353.2		LAND & LAND RIGHTS	559,121	1,049,556		1,049,556
351/354.2		Struct & Imprmnts	80,269	80,269		80,269
352/352		Collection sewers	99,390	99,390		99,390
352.1/360.2		Coll Sewers - Force	7,207,331	8,413,776		8,413,776
352.2/361.2		" Gravity	30,092,438	30,972,964		30,972,964
352.3/362.2		Special Collection	(120)	(120)		(120)
353/363.2		Svc to Custmrs	9,450,702	9,953,997		9,953,997
354/364.2		Flow Meas. Device	13,824	13,824		13,824
355/365.2		Flow Measur. Install	80,594	80,594		80,594
356		Other	6,200	6,200		6,200
				-		
TOTAL		Collec. Plant		-		
				-		
		PUMPING PLANT				
				-		
360/353.3		Land & Rights	8,140	8,140		
361/354.3		Struct. & Improv	2,226,831	2,662,391		
362/370.3		Receiving Wells	2,297,136	2,638,827		

United Water Florida						
Docket No. 980214-WS						
Wastewater Plant in Service by Primary Account						
Projected Test Year ending 12/31/99			Explanation: Provide			
Schedule: Historical base year ended 12/31/97			each Month of the tes s		United Water Florida	
Historic [x] Projected [ ]			balance for the prior			
					Matrix of Wastewater Plant Accounts Based on t	
A/C		WASTEWATER	BALANCE	1997	Intangible Plant	Collection Plant
NUMBER		DESCRIPTION	12/31/96	Dec	.1	.2
363/371.3		Elect Pmp Eqpt	5,396,894	5,794,931		
364/371.3		Diesel Pmp Eqpt	117,871	117,871		
365/371.3		Other Pmp Eqpt	377,972	377,972		
				-		
TOTAL		PUMPING PLANT		-		
				-		
		Trt & Disposal Plant		-		
370/353.4		Land & Rights	25,614	53,163		
370.1/353.4		Oxidation Lagoon		-		
370.2/353.4		Other land & Rights	1,457,481	1,457,481		
371/354.4		Struct. & Imprvmnts	6,942,663	8,537,445		
372/380.4		Trt. & Disposal Eqpt	16,052,857	18,056,613		
373/381.4		Plant Sewers	114,284	154,587		
374/382.4		Outfall lines	2,271,808	2,300,889		
375/389.4		Other trtmt Facilities	245,919	282,914		
				-		
TOTAL				-		
				-		
		GENERAL PLANT		-		
389/353.5	SO	Land & Rights	158,764	158,764		
	SA		264,840	264,840		
390/354.5	SO	Struct. & Imprvmnts	1,492,797	2,276,665		
	SA		772,519	772,519		
391/390.5	SO	Office Furn & Eqpt	345,811	345,811		
	SA		156,035	156,035		
392/391.5	SO	Transp Eqpt	14,902	14,902		
	SA		329,882	329,882		
393/392.5	SO	Stores Eqpt		-		







United Water Florida							
Docket No. 980214-WS							
Wastewater Plant in Service by Primary Account							
Projected Test Year ending 12/31/99							
Schedule: Historical base year ended 12/31/97							
Historic [x] Projected [ ]							
	A/C	WASTEWATER	BALANCE	Pumping	Trtmt & Disposal	General Plant	Total
	NUMBER	DESCRIPTION	12/31/96	.3	.4	.7	
	363/371.3	Elect Pmp Eqpt	5,396,894	5,794,931			5,794,931
	364/371.3	Diesel Pmp Eqpt	117,871	117,871			117,871
	365/371.3	Other Pmp Eqpt	377,972	377,972			377,972
	TOTAL	PUMPING PLANT					
		Trt & Disposal Plant					
	370/353.4	Land & Rights	25,614		53162.5		53,163
	370.1/353.4	Oxidation Lagoon			0		
	370.2/353.4	Other land & Rights	1,457,481		1457481		1,457,481
	371/354.4	Struct. & Imprvmnts	6,942,663		8537445.24		8,537,445
	372/380.4	Trt. & Disposal Eqpt	16,052,857		18056612.64		18,056,613
	373/381.4	Plant Sewers	114,284		154587.29		154,587
	374/382.4	Outfall lines	2,271,808		2300888.64		2,300,889
	375/389.4	Other trtmt Facilities	245,919		282914.23		282,914
	TOTAL						
		GENERAL PLANT					
	389/353.5	Land & Rights	158,764		158764		158,764
		SA	264,840		264840		264,840
	390/354.5	Struct & Imprvmnts	1,492,797		2276664.66		2,276,665
		SA	772,519		772519		772,519
	391/390.5	Office Furn & Eqpt	345,811			345811	345,811
		SA	156,035			156035	156,035
	392/391.5	Transp Eqpt	14,902			14902	14,902
		SA	329,882			329882	329,882
	393/392.5	Stores Eqpt				0	

United Water Florida							
Docket No. 980214-WS							
Wastewater Plant in Service by Primary Account							
Projected Test Year ending 12/31/99				Explanation: Provide			
Schedule: 1 Historical base year ended 12/31/97				each Month of the tes			
1 Historic [x] Projected [ ]				balance for the prior			
e MFR's							
A/C NUMBER	WASTEWATER DESCRIPTION	BALANCE 12/31/96	Pumping .3	Trtmt & Disposal .4	General Plant .7	Total	
	SA	9,214			9214	9,214	
394/393.5	SO Tools Shop Garage Eqpt	15,140			15140	15,140	
	SA	63,707			63707	63,707	
395.5/394.5	SO Lab Eqpt	108,345			108345	108,345	
	SA	10,678			10678	10,678	
396/395.5	SO Pwr Oper. Eqpt	11,246			134204.6	134,205	
	SA	66,943			66943	66,943	
397.5/396.5	SO Communicat. Eqpt	1,060,350			1246930.27	1,246,930	
	SA	412,880			412880	412,880	
398/397.5	SO Misc. Eqpt	540,605			551720.44	551,720	
	SA	44,809			44809	44,809	
399/398.5	SO Other property				42157.85	42,158	
	SA	4,077			4077	4,077	
	TOTAL GENERAL PLANT				0	0	
		8,776			8776	8,776	
	ROUNDING (2)				-2	(2)	
	Yulee Land	(1,175,696)			-1175696	(1,175,696)	
	Non-Utility Property (AFUDC Adjst.)	(173,706)	AF		-173706	(173,706)	
	UNCLASSIFIED PLANT				0		
	Plant in Service Total	90,310,048	11,600,132	34,315,879	2,216,808	99,672,472	



RECONCILIATION OF THE  
SUBSIDIARY LEDGER 300 ACCOUNTS TO THE  
GENERAL LEDGER AND THEN TO THE MFRs

The Reconciliation of the Subsidiary Ledger 300 Accounts to the General Ledger, and then to the MFRs is as follows:

<u>Item</u>	<u>Subsidiary Ledger 300 Accts</u>	<u>General Ledger</u>	<u>MFRs</u>
AFUDC Adjust		329,028	
Water Operation	56,619,039	56,619,038	56,619,039
Wastewater	99,663,696	99,663,696	99,672,474
Total	156,282,735	156,611,762	156,291,513
Reconciling item		(329,028)	
	156,282,735	156,282,734	156,291,513

Note 1: The difference of \$8,775 represents an easement in the Wastewater Operation and was indentified in response to Audit Request No. 4.

Note 2: The AFUDC Adjustment is explained in Audit Disclosure No. 3.



Exception No. 3

United Water Florida does comply with Rule 25-30.140 FAC, including Rule 25-30.140(3) and (4)(a), FAC. United Water Florida uses the guideline lives, and, using the guideline lives and salvages, determines the average service life depreciation rates. United Water Florida maintains depreciation rates and reserve activity by account as prescribed by the Commission.

Contrary to the implication of the Audit Report, the sections of the rule cited in the Audit Report do not state that fully depreciated property is to be further depreciated, which would result in additional depreciation expense in excess of the original cost of the property. Such an interpretation of Rule 25-30.140(3) and (4)(a), FAC, would violate the intent of the rule. As set forth in Rule 25-30.140(1)(I), FAC:

[the] intent of depreciation per this rule is to provide for recovery of invested capital and to match this recovery as nearly as possible to the useful life of the depreciable investment.

The Company underwent an extensive plant account audit covering the years 1980 through 1994, and the report did not indicate there was noncompliance with this Rule. Furthermore, in the plant account audit, the audit staff originally sought a recalculation of depreciation expense. United Water Florida explained that the audit staff's approach would result in the overdepreciation of certain assets and cause the accumulated depreciation to exceed the original cost of such assets. This same type of overdepreciation would occur in this case if the audit



staff's approach is followed. The audit staff concluded that the adjustment was not appropriate and agreed to withdraw its request. The Commission did not require such a recalculation. See Hearing Transcript, Page 924, Lines 21-24, Docket No. 960451-WS. In addition, the Company's depreciation practices were accepted in its recent rate case (Docket No. 960451-WS). In fact, the depreciation rates proposed by the Company and approved by the Commission are those that are set forth in the Rule itself. The Company maintains individual accounts for each class of property and its related accumulated depreciation as required by the Commission and uses the service lives guidelines provided by the Commission.

Understandably the Company uses unit property depreciation methods for its transportation equipment (Accounts 341.5 and 391.5) because each unit can be easily identified and tracked. In its response to Audit Request DV-6-1, the Company provided information to the audit staff demonstrating that the transportation equipment was fully depreciated and had a greater amount of accumulated depreciation than the original cost of the property because of the salvage value which was recovered. Attached as Exhibit E3-A is a copy of the Response to Audit Request DV-6-1. Since 1995, the Company has leased its vehicles and discontinued purchasing its automobile transportation equipment. However, the salvage value for Account 391.5 will continue to be reflected in the Company's records thus permanently reducing the Company's rate base. As of December 31, 1997, there was only one vehicle which was not fully depreciated. The net undepreciated balance on the vehicle was

\$2,922 as of December 31, 1997, and the vehicle will be fully depreciated by the end of 1998.

Group or mass property categories generally cover the balance of the Company's plant in service, and consist of items similar to one another, but the life of each item is not dependent upon the lives of the others. Further, all of the items placed in service in any one year seldom, if ever, retire simultaneously, but rather the retirements are spread over many years according to a life table pattern. Past retirements are analyzed and the retirement history produces an average service life. Mass property accounting does not require fully depreciated property to be depreciated beyond its original cost, only that individual items of property need not be identified and tracked.

In response to Audit Request No. 49, United Water Florida provided the audit staff with water and wastewater schedules which explain why the company's calculation of depreciation for 1997 varied from the calculations performed by the audit staff. Those schedules reflect the amount of fully depreciated property that was not utilized in the company's calculations. A copy of the Response to Audit Request No. 49 is attached as Exhibit E3-B. Excluding Transportation Equipment, the total additional depreciation expense which would have been calculated utilizing the "fully depreciated plant" method would be less than \$29,000, only 0.63% of the total depreciation expense. See attached Exhibit E3-C. United Water Florida's approach is more appropriate than using "full depreciated plant" method because its depreciation method is consistent with

the intent of the rule and bears a more reasonable relationship to the remaining life, the estimated net future salvage, cost of plant in service, and the balance of accumulated depreciation in prior periods. See NARUC USOA, Class A Accounting Instruction 33(B) and (C). United Water Florida complies with Rule 25-30.140, FAC.



FLG. DA PUBLIC SERVICE COMMISS. ON  
 AUDIT DOCUMENT/RECORD REQUESTS  
 TO UNITED WATER FLORIDA INC.  
 DOCKET NO. 980214-WS

REQUEST NO. DV-6:

1. The following accounts reflect debit accumulated depreciation balances:

Water Acct. No. 341.5	\$304,903
Sewer Acct. No. 354.2	\$190,758
Sewer Acct. No. 389.4	\$172,829

For each of these accounts, justify the amount allocated in 1982 and contrast with the related utility plant in service balance. Show all additions, retirements and adjustments since 1982 by year.

RESPONSE TO NO. DV-6: Question 1

1. Attached you will find the analyses of plant account numbers 341.5, 354.2 and 389.4. The analyses trace these accounts back to when they became debit balances. Since this transformation (from normally credit balances to debit balances) was uncovered prior to 1982, we believe the information provided satisfies your request and allows the Company to respond in a timely fashion. Otherwise, to continue the analyses prior to 1986 would require visits to offsite storage and time-consuming searches for the data.

A brief description of what the analyses show follows:

Plant Account 341.5, (Transportation Equipment), primarily reflects the Company's move to its leasing arrangement wherein a retirement was made in the amount of \$394,711. The impact on the Company's rate base is shown below:

<u>MFR Presentation</u>	<u>Rate Base Impact</u>		
	<u>Combined</u>	<u>Water</u>	<u>Wastewater</u>
Transportation Equipment Plant in Service	115,007	(229,777)	344,784
Accumulated Depreciation	173,785	(166,638)	340,423
Rate Base Impact	(58,778)	( 63,139)	4,361

Plant Account 354.2, (Structures & Improvements) after a retirement of \$238,944, in 1996 turned into a debit balance in 1996 of \$193,022. A copy of the retirement is attached.

Plant Account 389.4 (Other Treatment Facilities) reflects a retirement made in 1987 resulting in a debit balance of \$205,974.

UW Florida  
Plant Summary

Acct 341.5	Utility Plant					Reserve for Depreciation					
	1/1 balance	Additions	Retirements	trf to sewer	12/31 Balance	1/1 balance	Additions	Retirements	misc adj	COR/Salvage	12/31 Balance
1986	397,477	190,225	(67,092)	18,154	539,124	264,968	113,796	(67,009)		3,000	314,755
1987	539,124	94,306	(59,373)		574,057	314,755	117,661	(59,373)		10,650	383,693
1988	574,057	30,687	(26,350)	(401,840)	176,554	383,693	36,317	(26,350)	To Sewer (268,586)	2,242	127,316
1989	176,554	30,440	(21,628)	(3,707)	181,659	127,316	29,479	(21,628)		5,379	140,546
1990	181,659	55,780	(36,562)		200,877	140,546	27,139	(36,562)		6,012	137,135
1991	200,877	32,816	(24,962)		208,731	137,135	32,680	(24,962)		5,407	150,260
1992	208,731	38,426	(64,007)	45,935	229,085	150,260	28,999	(64,007)	48,355	7,520	171,127
1993	229,085	4,097	(24,837)	14,176	222,521	171,127	32,439	(24,837)	11,138	4,170	194,037
1994	222,521		(10,161)		212,360	194,037	28,759	(10,161)		690	213,325
1995	212,360	3,741	(51,167)		164,934	213,325	(11,112)	(51,167)		10,766	161,812
1996	164,934		(394,711) A		(229,777)	161,812	1,247	(394,711) B		65,014 C	(166,638)
1997	(229,777)				(229,777)	(166,638)	1,235	-			(165,403)

A= This retirement should have been allocated 70% to sewer. An entry will be made to increase this account by \$276,298 and reduce Wastewater plant by the same amount.

B= This retirement should have been allocated 70% to sewer. An entry will be made to increase this account by \$276,298 and reduce Wastewater plant by the same amount.

C= Salvage costs should have been allocated 70% to wastewater. An entry will be made to decrease this account by \$45,510. The wastewater account will be increased by a like amount.

UW Florida  
Plant Summary

Account 354.2	Utility Plant					Reserve for Depreciation					
	1/1 balance	Additions	Retirements	Adjustments	12/31 Balance	1/1 balance	Additions	Retirements	Adjustment	COR/Salvage	12/31 Balance
1986					-						-
1987	-		-		-	-		-			-
1988	-				-						-
1989	-				-					68,980	68,980
1990	-				-	68,980					68,980
1991	-			75,000	75,000	68,980	1,875		3,250		74,105
1992	75,000		(3,195)	271,264	343,069	74,105	4,397	(3,195)	5,645		80,952
1993	343,069		(1,200)	944	342,813	80,952	8,595	(1,200)	494	(2,217)	86,624
1994	342,813		(17,600)		325,213	86,624	8,571	(17,600)		(3,880)	73,715
1995	325,213		(6,000)		319,213	73,715	8,131	(6,000)		(2,550)	73,296
1996	319,213		(238,944)		80,269	73,296	7,981	(238,944)		(35,355)	(193,022)
1997	80,269				80,269	(193,022)	2,264	-			(190,758)

# RE RETIREMENT WORK ORDER

Company : United Water Florida  
Location : Jacksonville, Florida  
Submitted by : Philip Heil

Retirem:  
Work Order No... : R - ~~96914~~ 96911  
Related IWO No... :  
Related Budget No. :

**Description Of Property To Be Retired :** UNIVERSITY PARK WWTP  
Work shall include the complete dismantling and disposal of a 76 foot diameter Sanitaire plant , concrete foundation, piping, clarifier mechanism, blowers and concrete pads, sludge piping and plugging the outfall line.

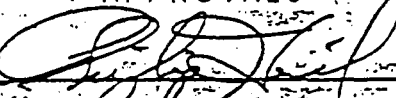
**Purpose :**  
The plant has been abandoned for several years. It presents a potential safety hazard in its present condition. The plant has reach its useful life and there is no intention to relocate the plant to another site. The costs to up grade the plant to meet todavs standards would be prohibitive.

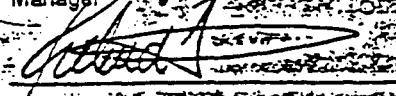
Acc. No.	Description Of Property (Quantity, Unit, Size, Etc.)	Year Inst.	Auth. Or W.O. Nos.	Basis Of Value	Dispo- sition	Retirement Amount	Cost To Remove	Salvage Value
354	Sanitaire .75MGD Plant and Piping complete with blowers.	1972	72053	cost	3	238944	34,640	0
<b>TOTALS (\$)</b>						238944	34,640	0

Indicate Proposed Disposition (1) Abandon In Place (3) Scrap (4) Sell (5) Return To Stock  
By Use Of Symbols (1) Abandon In Place (3) Scrap (4) Sell (5) Return To Stock  
Indicate Basis Cost = COST Appraisal = APP Of Value Estimate = EST

Political Subdivision : Duval County Date Started :  
Tax District : Same Date Completed :

**APPROVALS**

 (x) 12/11/95  
Manager Date

 (x) 11/20/06  
Region Vice Pres Date

( ) \_\_\_\_\_ Date

( ) \_\_\_\_\_ Date

( ) \_\_\_\_\_ Date

**FINAL ACCOUNTING**

Actual Retirement Amount \$ 0  
Actual Cost To Remove \$ 0  
Actual Salvage Value \$ 0

GWC President \_\_\_\_\_ Date



UW Florida  
Plant Summary

Account 389.4	Utility Plant					Reserve for Depreciation					
	1/1 balance	Additions	Retirements	Adjustments	12/31 Balance	1/1 balance	Additions	Retirements	Adjustments	COR/Salvage	12/31 Balance
1986	77,497	285,234			362,731	14,041	9,068				23,109
1987	362,731		(235,211)		127,520	23,109	6,128	(235,211)			(205,974)
1988	127,520				127,520	(205,974)	3,188				(202,786)
1989	127,520			(290,480)	(162,960)	(202,786)	(4,074)			749	(206,111)
1990	(162,960)	6,277			(156,683)	(206,111)	(3,996)				(210,107)
1991	(156,683)	286,928			130,245	(210,107)	(330)				(210,437)
1992	130,245	8,616		17,122	155,983	(210,437)	3,780		3,818		(202,839)
1993	155,983	48,744			204,727	(202,839)	4,509				(198,330)
1994	204,727	26,788			231,515	(198,330)	5,453				(192,877)
1995	231,515	272			231,787	(192,877)	5,791				(187,086)
1996	231,787	15,907	(1,775)		245,919	(187,086)	5,972	(1,775)		(500)	(183,389)
1997	245,919	36,995			282,914	(183,389)	10,560				(172,829)



FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

FOR AUDIT OF: United Water Florida

TO: David deNagy, Mgr Accounting, United Water Florida, Jacksonville, FL  
TO: Jack Schreyer, Mgr Rates, United Water Mgmt and Services Co., Harrington Park, NJ  
FROM: Bob Moore (Audit Manager) (Auditor Preparing Request)

REQUEST NUMBER: 49

DATE OF REQUEST: Thurs. 9/3/98

*RTM, 4-3-98*

AUDIT PURPOSE: Docket 980214-WS, Rate Case for the 12 months ended 12-31-97.

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: Feb. 9/4/98 (Date Requested By)

*11:00 AM*

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

Reference: This request relates to Request 3 which the Company has not adequately answered yet.

*Please refer to the Attached Schedules which represent an audit draft analysis of water and sewer depreciation expense.*

1. *Please explain why there is a difference occurring between the depreciation expense calculated by the auditor and the depreciation expense calculated by the company per "1998 Book Depreciation Schedule" for water and sewer.*

2. *If the reason, is due to specific plant being fully depreciated, please provide a schedule of fully depreciated plant.*

Please check action item below, Date, and Sign w/ title below (describe partial answer)

TO: AUDIT MANAGER BOB MOORE

DATE: 9/4/98

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3) AND IN MY OPINION, ITEM(S) \_\_\_\_\_ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

*William J. Becker* *Director of Accounting*  
(SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor)

Copy: Audit File and FPSC Analyst

PSC/AFA-6 (Rev.2/95)

EXHIBIT  
E3-B

Sewer 1997 Depreciation Reconciliation Schedule

SEWER

Act No.	Balance 01/01/97	Sewer Add.	Retires	Balance 12/31/97	Deprec. Rate	Total Current Yr. Provision (Per Audit)	Total Current Yr. Provision (Per Co.)	Diff.
304	307,215					6,144	6,144	0
354.2	80,269			80,269	2.82%	2,264	2,264	(0)
352	99,390	166,287		265,677	2.90%	5,293	2,902 ✓	2,391
360.2	7,207,331	1,040,158		8,247,489	2.90%	224,095	222,015	2,080
361.2	30,092,438	887,154	6,628	30,972,964	2.11%	644,170	643,752	418
362.2	(120)			(120)		153	153	0
363.2	9,450,702	503,295		9,953,997	2.69%	260,993	261,144	(151)
364.2	13,824			13,824	11.50%	1,590	1,060	530 ✓
365.2	80,594			80,594	2.82%	2,273	2,273	(0)
356	6,200			6,200	2.50%	155	0	155
354.3	2,226,831	437,060	1,500	2,662,391	2.82%	68,917	71,731	(2,814) <sup>3492</sup>
370.3	2,297,139	341,691		2,638,830	2.92%	72,065	71,348	717 R
371.3	5,396,894	398,803	766	5,794,931	4.78%	267,466	265,929	1,537
371.3	117,871			117,871	5.16%	6,082	6,082	0
371.3	377,972			377,972	5.16%	19,503	19,503	0
354.4	6,942,663	1,595,382	600	8,537,445	2.82%	218,261	212,225	6,036 <sup>3492</sup>
380.4	16,052,857	2,003,755		18,056,612	4.28%	729,943	717,119	12,824 R
381.4	114,284	40,303		154,587	2.68%	3,603	3,567	36
382.4	2,271,808	29,081		2,300,889	2.92%	66,761	66,700	61
389.4	245,919	36,995		282,914	4.03%	10,656	10,560	96
354.5 SO	1,492,797	786,618	2,750	2,276,665	6.25%			
SA	772,519			772,519	6.25%	165,992	180,827	(14,835)
390.5 SO	345,811			345,811	8.34%	28,841	28,822	19 ✓
390.5 SA	156,035			156,035	8.34%	13,013	13,013	0
391.5 SA	329,882			329,882	33.33%	109,950	2,078	107,872
392.5 SA	9,214			9,214	7.78%	717	717	(0)
393.5 SO	15,140			15,140	8.13%	1,231	1,231	(0)
393.5 SA	63,707			63,707	8.13%	5,179	5,179	0
394.5 SO	108,345			108,345	13.34%	14,453	14,453	0
395.5 SO	11,246	122,959		134,205	9.17%	6,669	7,179	(510) R
396.5 SO	1,060,350	186,580		1,246,930	10.00%	115,364	115,364	0
396.5 SA	412,880			412,880	10.00%	41,288	41,288	0
397.5 SO	540,605	11,115		551,720	8.34%	45,550	45,642	(92)
397.5 SA	44,809			44,809	8.34%	3,737	3,262	475
						<u>3,156,228</u>	<u>3,039,382</u>	<u>116,846</u>

DRAFT

WATER

Account No.	Balance 01/01/97	Water Add.	Retires	Balance 12/31/97	Deprec. Rate	Total Current Yr. Provision (Per Audit)	Total Current Yr. Provision (Per Co.)	Diff.
304.2	576,597	103,886		680,483	2.77%	17,411	17,270	141
305.2	297,614			297,614	2.25%	6,696	6,696	0
307.2	923,737	155,570		1,079,307	2.79%	27,942	27,487	455
309.2	241,007			241,007	2.08%	5,013	5,013	(0)
317	6,146			6,146	4.19%	258	258	(0)
304.2	1,394,445			1,394,445	2.77%	38,626	38,629	(3)
311.2	983,229	35,264		1,018,493	4.33%	43,337	43,551	(214)
311.2	1,938,059	524,641	4,156	2,458,544	4.63%	101,685	99,208	2,477
311.2	43,510			43,510	4.63%	2,015	2,015	(0)
311.2	148,220			148,220	3.50%	5,188	5,188	(0)
304.3	744,397	5,913	12,540	737,770	2.52%	18,517	18,618	(101)
320.3	1,134,836	955,764		2,090,600	3.78%	60,961	56,748	4,213
304.4	26,662	75,009		101,671	2.77%	1,777	1,676	101
330.4	1,869,358	529,813	71,460	2,327,711	2.48%	51,158	39,938	11,220
331.2	23,920,302	2,116,369	41,606	25,995,065	1.87%	466,320	459,229	7,091
344	110,805			110,805	1.92%	2,127	2,033	94
333.4	7,541,263	643,660		8,184,923	2.38%	187,142	186,513	629
334.4	2,877,168	264,328	7,447	3,134,049	3.65%	109,569	107,730	1,839
334.4	41,316			41,316	3.63%	1,500	1,500	(0)
334.4	2,026,805	147,191		2,173,996	2.23%	46,839	46,676	163
334.4	23,760			23,760	3.00%	713	713	(0)
304.5 WO	34,666	98,889		133,555	2.50%			
304.5 CP	1,545,036			1,545,036	2.50%			
304.5 SA	(772,519)			(772,519)	2.50%	21,416	21,416	(0)
340.5 WO	530,822	587,955	15,000	1,103,777	8.34%			
340.5 CP	171,079			171,079	8.34%			
340.5 CP	140,990			140,990	8.34%			
340.5 SA	(156,035)			(156,035)	8.34%	80,551	105,088	(24,537)
341.5 WO	(371,152)			(371,152)	33.33%			
341.5 CP	20,828			20,828	33.33%			
341.5 CP	109,086			109,086	33.33%			
341.5 CP	15,944			15,944	33.33%			
341.5 CP	6,506			6,506	33.33%			
341.5 CP	12,471			12,471	33.33%			
341.5 CP	58,138			58,138	33.33%			
341.5 CP	29,592			29,592	33.33%			
341.5 CP	27,475			27,475	33.33%			
341.5 CP	51,396			51,396	33.33%			
341.5 CP	126,164			126,164	33.33%	28,813	1,235	27,578
342.5 CP	18,428				7.78%	1,434	57	1,377

DRAFT

*WATER*

Act. No.	Balance 01/01/97	Water Add.	Retires	Balance 12/31/97	Deprec. Rate	Total Current Yr. Provision (Per Audit)	Total Current Yr. Provision (Per Co.)	Diff.
345.5 WO	34,226		35,117	(891)	14.17%			
345.5 CP	13,621			13,621	14.17%			
345.5 CP	22,515			22,515	14.17%			
345.5 CP	97,745			97,745	14.17%			
345.5 SA	(66,943)			(66,943)	14.17%	9,359	4,529	4,830
345.5	101,164		35,117	66,047	-----	4,529	4,529	0
346.5 WO	108,740			108,740	10.00%			
346.5 CP	825,758			825,758	10.00%			
346.5 SA	(412,880)			(412,880)	10.00%	52,162	52,162	(0)
347.5 WO	13,740	16,917		30,657	8.34%			
347.5 CP	11,385			11,385	8.34%			
347.5 CP	78,230			78,230	8.34%			
347.5 SA	(44,809)			(44,809)	8.34%	5,588	5,253	335
						<u>1,398,643</u>	<u>1,360,958</u>	<u>37,685</u>

*DRAFT.*

United Water Florida  
 Depreciation Expense Reconciliation  
 Year Ended 12/31/97

Water Acct No.	Utility Plant in Service				Depr Rate	Current Yr. Depr Per Audit	Current Yr. Depr Per Company	Difference	Expansions									
	1/1/97	1997 Adds	Retirements	12/31/97					Fully Deprac	Rates	Trfs	Other	Total					
304.2	578,597	103,888		680,483	2.77%	17,411	17,270	(141)		(141)								
305.2	297,614			297,614	2.25%	6,698	6,698	-										
307.2	923,737	165,570		1,079,307	2.79%	27,942	27,487	(455)		(420)		(35)	(455)	Nassau				
309.2	241,007			241,007	2.08%	5,013	5,013	-										
317	6,146			6,146	4.19%	258	258	-										
304.2	1,394,445			1,394,445	2.77%	38,828	38,829	3										
311.2	983,229	35,264		1,018,493	4.33%	43,337	43,551	214		(120)	369	(35)	214	Nassau				
311.2	1,938,059	524,641	4,156	2,456,544	4.83%	101,685	99,208	(2,477)		(918)	(369)	(1,190)	(2,477)	Nassau				
311.2	43,510			43,510	4.83%	2,015	2,015	-										
311.2	148,220			148,220	3.50%	5,188	5,188	-										
304.3	744,397	5,913	12,540	737,770	2.52%	18,517	18,618	101		(15)		116	101	(B)-158, (C)-(42)				
320.3	1,134,836	955,784		2,090,600	3.78%	60,961	56,748	(4,213)		(3,727)		(486)	(4,213)	(C)				
304.4	26,662	75,009		101,671	2.77%	1,777	1,676	(101)		(101)			(101)					
330.4	1,889,358	529,813	71,480	2,327,711	2.48%	51,158	39,938	(11,220)	(10,580)	(610)		(50)	(11,220)	(B)-886, (C) (936)				
331.4	23,920,302	2,116,369	41,606	25,995,065	1.87%	488,320	459,229	(29,091)		(4,529)		(2,562)	(7,091)	(C)-(2951), (B)-389				
344	110,805			110,805	1.92%	2,127	2,033	(94)				(94)	(94)	Used rate for acct 331.2				
333.4	7,541,263	643,860		8,184,923	2.38%	187,142	188,513	(629)		(418)		(211)	(629)	(C)				
334.4	2,877,168	264,328	7,447	3,134,049	3.65%	109,569	107,730	(1,839)		(1,754)	153	(238)	(1,839)	(B)-(85), (C)-(153)				
334.4	41,316			41,316	3.63%	1,500	1,500	-										
335.4	2,026,805	147,191		2,173,996	2.23%	46,839	46,678	(163)		15		(178)	(163)	(C)				
339.4	23,780			23,780	3.00%	713	713	-										
304.5	807,183	98,889		906,072	2.50%	21,416	21,416	-										
340.5	530,822	587,955	15,000	1,103,777	8.34%	67,537	99,208	31,671		4,505		27,166	31,671	(C)-625, (D)26541				
340.5	171,079			171,079	8.34%	14,268	-	(14,268)	(14,268)				(14,268)	FD-171079				
340.5	140,990			140,990	8.34%	11,759	11,759	0										
340.5	(156,036)			(156,036)	8.34%	(13,013)	(5,879)	7,134		7,134			7,134	FD(85540)				
341.5	86,448			86,448	33.33%	28,813	1,235	(27,578)		(27,578)			(27,578)	FD- 82739				
342.5	18,428			18,428	7.78%	1,434	57	(1,377)				(1,377)	(1,377)	(A)				
345.5	101,164		35,117	66,047	14.17%	9,359	4,529	(4,830)	(9,875)			5,045	(4,830)	FD-89689				
345.5	101,164		35,117	66,047	14.17%	4,529	4,529	-						Duplicate-see above				
346.5	521,618			521,618	10.00%	52,162	52,162	-										
347.5	56,546	16,917		75,463	8.34%	5,568	5,253	(335)		(475)	140		(335)	FD-5692				
<b>Totals</b>	<b>49,250,842</b>	<b>6,261,169</b>	<b>222,443</b>	<b>55,289,368</b>		<b>1,398,846</b>	<b>1,360,958</b>	<b>(37,888)</b>		<b>(55,622)</b>	<b>(8,093)</b>	<b>153</b>	<b>25,874</b>	<b>(37,888)</b>				
(A) S/B	9,214		9,214			717	717	-										

- (B) Audit calculation error-only 1/2 yr depr taken on retirements
- (C) system problem corrected in 1998 (Nassau County adds)
- (D) Used wrong rate for audit rate s/b 13.34%

ATTORNEY DEPT # 49  
 Pg. 1 of 10

United Water Florida  
 Depreciation Expense Reconciliation  
 Year Ended 12/31/97

Wastewater

Acct No.	Utility Plant in Service				Depr Rate	Current Yr. Depr Per Audit	Current Yr. Depr Per Company	Difference	Expanations								
	1/1/97	1997 Adds	Retirements	12/31/97					Fully Deprac	Rates	Trfs	Other	Total				
304	307,215			307,215	0.00%	6,144	6144	-									
354.2	80,269			80,269	2.82%	2,264	2264	0									
352	99,390	166,287		265,677	2.90%	5,293	2902	(2,391)				(2,391)	(2,391)	Rate is 2.92, (A)			
360.2	7,207,331	1,040,518		8,247,849	2.90%	224,095	222015	(2,080)		(2,080)			(2,080)				
361.2	30,092,438	887,154	6,628	30,972,964	2.11%	644,170	643752	(418)		(488)		70	(418)	(B)			
362.2	(120)			(120)	0.00%	153	153	-									
363.2	9,450,702	503,295		9,953,997	2.69%	260,993	261144	151		151			151				
364.2	13,824			13,824	11.50%	1,590	1060	(530)		(530)			(530)	FD=4809			
365.2	80,594			80,594	2.82%	2,273	2273	-									
356	6,200			6,200	2.50%	155	0	(155)			(155)		(155)				
354.3	2,226,831	437,060	1,500	2,662,391	2.82%	68,917	71731	2,814		(699)	3,492	21	2,814	(B)			
370.3	2,297,139	341,691		2,638,830	2.92%	72,065	71348	(717)		(717)			(717)				
371.3	5,396,894	398,803	768	5,794,931	4.78%	267,466	265929	(1,537)		(1,555)		18	(1,537)	(B)			
371.3	117,871			117,871	5.16%	6,082	6082	-									
371.3	377,972			377,972	5.16%	19,503	19503	-									
354.4	6,942,663	1,595,382	600	8,537,445	2.82%	218,261	212225	(6,036)		(2,544)	(3,492)		(6,038)				
380.4	16,052,857	2,003,755		18,056,612	4.28%	729,943	717119	(12,824)		(12,824)			(12,824)				
381.4	114,284	40,303		154,587	2.68%	3,603	3567	(36)		(36)			(36)				
382.4	2,271,808	29,081		2,300,889	2.92%	66,761	66700	(61)		(61)			(61)				
389.4	245,919	36,995		282,914	4.03%	10,656	10560	(96)		32	(283)	155	155	59	FD-(800)		
354.5	1,492,797	786,618	2,750	2,276,665	6.25%	-	-	-									
354.5	772,519			772,519	6.25%	165,992	180827	14,835		14,749		86	14,835	(B)			
390.5	345,811			345,811	8.34%	28,841	28822	(19)				(19)	(19)	FD-219			
390.5	156,035			156,035	8.34%	13,013	13013	-									
391.5	329,882			329,882	33.33%	109,950	2078	(107,872)		(107,872)			(107,872)	(C)			
392.5	9,214			9,214	7.78%	717	717	-									
393.5	15,140			15,140	8.13%	1,231	1231	-									
393.5	63,707			63,707	8.13%	5,179	5179	-									
394.5	108,345			108,345	13.34%	14,453	14453	-									
395.5	11,246	122,959		134,205	9.17%	6,669	7179	510		510			510				
396.5	1,060,350	186,580		1,246,930	10.00%	115,364	115364	-									
396.5	412,880			412,880	10.00%	41,288	41288	-									
397.5	540,605	11,115		551,720	8.34%	45,550	45642	92		92			92				
397.5	44,809			44,809	8.34%	3,737	3262	(475)		(475)		(475)	(475)	FD=\$5,693			
<b>Totals</b>	<b>88,745,421</b>	<b>8,587,596</b>	<b>12,244</b>	<b>97,320,773</b>		<b>3,162,371</b>	<b>3,045,526</b>	<b>(116,845)</b>		<b>(108,845)</b>	<b>(5,785)</b>	<b>-</b>	<b>(2,535)</b>	<b>(117,165)</b>			

(A) Reuse mains (166287)-Not depreciated-no rate

(B) Only 1/2 year depreciation taken on retirements

(C) Total UPIS-329,882. Reserve at 12/96- 325521. Can't take 109950 of depreciation  
 Most items fully depreciated

REQ # 49  
 Pg 2 of 10



UNITED WATER FLORIDA		DESCRIPTION	Explanation:	MFR Presentation	W. Becker JE to	Revised
Water Accum Depr. by primary Account						
A/C No.				Dec.	Plant Accts	12/31/97
Docket No.: 980214-WS						
Projected Test Year ended 12/31/99						
Schedule-Historical Base Year ended 12/31/97						
Historic [x] Projected [ ]						
OLD/NEW		INTANGIBLE PLANT		MFR Balance		
301/301.1	WO	ORGANIZATION	2,596	2,596	-	2,596
	CP					
	SA					
302/302.1	WO	FRANCHISE & CONSENTS	1,702	1,702	-	1,702
	CP					
	SA					
303		MISC. INTANGIBLE PLANT	293	293	-	293
TOTAL		INTANGIBLE PLANT				
		SOURCE OF SUPPLY PLANT				
310/303.2		LAND & LAND RIGHTS				
311/304.2		STRUCTURES & IMPROVEMENTS	118,816	131,678	30,919	162,597
312/305.2		COLLECT & IMPOUND RESERVOIR	87,871	96,361	(1,794)	94,567
313/306.2		LAKE, RIVER, & OTHER INTAKE		10,612	(10,612)	
314/307.2		WELLS & SPRINGS	240,683	284,539	13,352	297,891
315/308.2		INFILTRATION GALLERIES	7,512	18,124	(10,612)	7,512
316/309.2		SUPPLY MAINS	31,837	43,977	(7,128)	36,849
317		OTHER SOURCE PLANT	(3,090)	7,522	(10,354)	(2,832)
TOTAL		SOURCE OF SUPPLY				
		PUMPING PLANT				
320/303.2		LAND & LAND RIGHTS				
321/304.2		STRUCTURES & IMPROVEMENTS	423,024	462,397	(747)	461,650
322		BOILER PLANT EQUIP				
323/311.2		OTHER POWER PROD EQUIP	202,719	223,943	42,534	266,477
324/311.2		STEAM PUMPING EQUIP		21,224	(21,224)	
325/311.2		ELECTRIC PUMPING EQUIP	874,921	1,049,146	57,775	1,106,921
326/311.2		DIESEL PUMPING EQUIP		21,224	(21,224)	

UNITED WATER FLORIDA						
Water Accum Depr. by primary Account			Explanation:			
Docket No.: 980214-WS						
Projected Test Year ended 12/31/99						
Schedule-Historical Base Year ended 12/31/97						
Historic [x] Projected [ ]				MFR Presentation	W. Becker JE to	Revised
A/C No.		DESCRIPTION	12/31/96	1997 Dec.	Revise Plant Accts	Accum. Depr 12/31/97
327/311.2		HYDRAULIC PUMPING EQUIP	16,422	37,646	(19,209)	18,437
328/311.2		OTHER PUMPING EQUIP	11,851	33,075	(16,036)	17,039
			-	-		
TOTAL		PUMPING PLANT				
		WATER TREATMENT PLANT	-	-		
330/303.3		LAND & LAND RIGHTS	-	-		-
331/304.3		STRUCTURES & IMPROVEMENTS	(63,355)	(63,033)	5,756	(57,277)
332/320.3		WATER TREATMENT EQUIP	111,787	344,395	37,434	381,829
			-	-		
TOTAL		WATER TREATMENT PLANT	-	-		
		TRANS & DIST PLANT				
340/303.4		LAND & LAND RIGHTS	-	-		-
341/304.4		STRUCTURES & IMPROVEMENTS	9,141	22,003	(11,186)	10,817
342/330.4		DIST. STANDPIPES & RESERVOIRS	339,408	280,977	28,479	309,456
343/331.2		TRANS & DIST MAINS	3,795,930	3,932,646	449,338	4,381,984
344		FIRE MAINS	21,195	31,086	(7,858)	23,228
345/333.4		SERVICES	1,415,489	1,429,075	177,837	1,606,912
346/334.4		METERS	210,890	232,114	84,569	316,683
347/334.4		METER INSTALLATION	3,731	24,955	(19,724)	5,231
348/335.4		HYDRANTS	415,791	425,130	41,215	466,345
349/339.4		OTHER TRANS & DIST PLANT	1,710	22,568	(20,145)	2,423
			-	-		
TOTAL		TRANS & DIST PLANT				
		GENERAL PLANT				
389/303.5	WO	LAND & LAND RIGHTS	-	-		-
	CP		-	-		-
	SA		-	-		-
390/304.5	WO	STRUCTURES & IMPROVEMENTS	3,716	14,328	10,803	25,131

REA # 49  
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UNITED WATER FLORIDA						
Water Accum Depr. by primary Account			Explanation:			
Docket No.: 980214-W5						
Projected Test Year ended 12/31/99						
Schedule-Historical Base Year ended 12/31/97						
Historic [x] Projected [ ]			MFR Presentation	W. Becker JE to	Revised	
A/C No.		DESCRIPTION	12/31/96	1997 Dec.	Revise Plant Accts	Accum. Depr 12/31/97
	CP		152,676	163,288	(10,612)	152,676
	SA		(76,338)	(65,726)	(10,612)	(76,338)
391/340.5		OFFICE FURNITURE & EQUIP	-	-		
	WO	FURNITURE & EQUIP	93,758	107,071	76,775	183,846
	CP	FURNITURE & EQUIP	171,079	199,392	(28,313)	171,079
	CP	TERMINAL SYSTEM	60,795	89,108	(28,313)	60,795
	SA	Wastewater ALLOCATION	(115,939)	(87,626)	(28,313)	(115,939)
391		TOTAL OFFICE FURN. & FIXTURES	-	-		
392/341.5		TRANSPORTATION	-	-		
	WO	1. WATER ONLY	(306,138)	(306,138)	1,235	(304,903.00)
	CP	2. 1991	20,828	20,828	-	20,828
	CP	3. 1992	109,086	109,086	-	109,086
	CP	4. 1982	15,944	15,944	-	15,944
	CP	5. 1983	6,506	6,506	-	6,506
	CP	6. 1993	13,657	13,657	-	13,657
	CP	7. 1985	6,235	6,235	-	6,235
	CP	8. 1986	58,138	58,138	-	58,138
	CP	9. 1987	29,592	29,592	-	29,592
	CP	10. 1988	27,475	27,475	-	27,475
	CP	11. 1989	51,396	51,396	-	51,396
	CP	12. 1990	126,164	126,164	-	126,164
	SA	10. SEWER ALLOCATION	(325,521)	(325,521)	-	(325,521)
392/341.5		TOTAL TRANSPORTAION EQUIP	-	-		
393/342.5	WO	STORES EQUIPMENT	-	23,601	(22,941)	660
	CP		5,382	28,983	(23,544)	5,439
	SA		(2,623)	20,978	(23,601)	(2,623)
394/343.5		TOOLS, SHOP, GARAGE EQUIP	-	26,530	(26,530)	
	WO	WATER ONLY	(85,004)	(58,474)	(26,530)	(85,004)
	CP	1981 & PRIOR	29,769	56,299	(26,530)	29,769
	CP	1982 & AFTER	96,511	123,041	(26,530)	96,511
	SA	SEWER ALLOCATION	(63,144)	(36,614)	(26,530)	(63,144)

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UNITED WATER FLORIDA							
Water Accum Depr. by primary Account				Explanation:			
Docket No.: 980214-WS							
Projected Test Year ended 12/31/99							
Schedule-I Historical Base Year ended 12/31/97							
Historic [x] Projected [ ]				MFR Presentation		W. Becker JE to	
				1997		Revise	
A/C No.		DESCRIPTION		12/31/96		Plant Accts	
						Accum. Depr	
						12/31/97	
394/343.5		TOTAL TOOLS, SHOP GARAGE EQUIP	-	-			
395/344.5	WO	LABORATORY EQUIPMENT	1,459	29,772	(28,313)		1,459
	CP		21,354	49,667	(28,313)		21,354
	SA		(10,678)	17,635	(28,313)		(10,678)
396/345.5		POWER OPERATED EQUIPMENT	-	-			
	WO	WATER ONLY	30,283	30,526	(30,831)		(305)
	CP	PRIOR 1981	13,621	48,981	(35,360)		13,621
	CP	1981 BACKHOE	22,515	57,875	(35,360)		22,515
	CP	1982 & AFTER	97,745	133,105	(35,360)		97,745
	SA	SEWER ALLOCATION	(66,943)	(31,583)	(35,360)		(66,943)
396/345.5		TOTAL POWER OPER EQUIP	-	-			
397/346.5	WO	COMMUNICATION EQUIPMENT	11,068	53,517	9,713		63,230
	CP	SCADA	774,259	816,708	(42,449)		774,259
	SA		(387,132)	(344,683)	(42,449)		(387,132)
398/347.5		MISCELLANEOUS EQUIP	-	-			
	WO	WATER ONLY	926	36,845	(23,059)		13,786
	CP	1. PRIOR 1982	11,385	39,698	(28,313)		11,385
	CP	2. 1983 & AFTER	56,864	85,177	(28,313)		56,864
	SA	SEWER ALLOCATION	(34,128)	(5,815)	(28,313)		(34,128)
398/347.5		TOTAL MISCELLANEOUS EQUIP	-	-			
399/348.5	WO	OTHER TANGIBLE PROPERTY	-	41,291	(38,293)		2,998
	CP		8,154	50,603	(42,449)		8,154
	SA		(4,078)	38,371	(42,449)		(4,078)
		KPMG	(252,073)	(252,073)	-		(252,073)
		Sunray Amount	-	-	(51,839)		(51,839)
		Unclassified Plant			44,160		44,160
		ROUNDING	8	8	2		10
		PROPERTY HELD FUTURE USE	-	-	-		-
		RWIP	(160,895)	(277,682)	-		(277,682)

REQ# 49  
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UNITED WATER FLORIDA						
Water Accum Depr. by primary Account			Explanation:			
Docket No.: 980214-WS						
Projected Test Year ended 12/31/99						
Schedule-Historical Base Year ended 12/31/97						
Historic <input checked="" type="checkbox"/> Projected <input type="checkbox"/>			MFR Presentation	W. Becker JE to	Revised	
A/C No.	DESCRIPTION	12/31/96	1997 Dec.	Revise Plant Accts	Accum. Depr 12/31/97	
Total Accumulated Depreciation - Water		8,516,588	10,183,467	0	10,183,467	

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United Water Florida						
Docket No. 980214-WS						
Wastewater Accum. Depreciation by Primary Account						
Projected Test Year ending 12/31/99						
Schedule: Historical base year ended 12/31/97						
Historic [x] Projected [ ]						
			BALANCE	1997	Journal Entry to Agree with W. Becker's	31-Dec-97
Acct. No.		DESCRIPTION	12/31/96	Dec	Accum Depr Analysis	Bill Becker analysis
OLD/NEW		INTANGIBLE PLANT				
301/351.1	SO	ORGANIZATION	-			
	SA		-			
302/352.2	SO	Fran & Consents	824	824	-	824
	SA		-			
303.5			107,784	107,784	6,144	113,928
			-			
TOTAL		INTANGIBLE PLANT	-	-		
			-			
		COLLECTION PLANT				
			-			
350/353.2		LAND & LAND RIGHTS	-	*		
351/354.2		Struct & Improvmts	(193,022)	(146,822)	(43,936)	(190,758)
352/352		Collection sewers	(5,534)	86,761	(47,310)	39,451
352.1/360.2		Coll Sewers - Force	644,639	839,146	186,035	1,025,181
352.2/361.2		Gravity	7,972,438	8,056,554	604,356	8,660,910
352.3/362.2		Special Collection	(4,137)	45,015	(48,999)	(3,984)
353/363.2		Svc to Custmrs	2,159,098	2,206,591	222,324	2,428,915
354/364.2		Flow Meas. Device	(88,373)	206,835	(294,148)	(87,313)
355/365.2		Flow Measur. Install	7,938	46,758	(36,547)	10,211
356		Other	1,675	38,576	(36,901)	1,675
			-			
TOTAL		Collec. Plant	-	-		
			-			
		PUMPING PLANT				
			-			
360/353.3		Land & Rights	-			
361/354.3		Struct. & Improv	(154,955)	4,872	25,530	30,402
362/370.3		Receiving Wells	352,835	444,383	22,196	466,579
363/371.3		Elect Pmp Eqpt	1,368,473	1,489,712	183,861	1,673,573
364/371.3		Diesel Pmp Eqpt	31,079	113,147	(75,986)	37,161

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<b>United Water Florida</b>							
<b>Docket No. 980214-WS</b>							
<b>Wastewater Accum. Depreciation by Primary Account</b>							
<b>Projected Test Year ending 12/31/99</b>							
<b>Schedule: Historical base year ended 12/31/97</b>							
<b>Historic [x] Projected [ ]</b>							
				<b>BALANCE</b>	<b>1997</b>	<b>Journal Entry to Agree</b>	
				<b>12/31/96</b>	<b>Dec</b>	<b>with W. Becker's</b>	<b>31-Dec-97</b>
<b>Acct. No.</b>		<b>DESCRIPTION</b>				<b>Accum Depr Analysis</b>	<b>Bill Becker analysis</b>
365/371.3		Other Pmp Eqpt	325,336	407,404	(62,565)	344,839	
			-	-			
<b>TOTAL</b>		<b>PUMPING PLANT</b>	-	-			
			-	-			
		Trt & Disposal Plant	-	-			
370/353.4		Land & Rights	-	-			
370.1/353.4		Oxidation Lagoon	-	-			
370.2/353.4		Other land & Rights	-	-			
371/354.4		Struct. & Imprvmnts	444,820	490,420	166,025	656,445	
372/380.4		Trt. & Disposal Eqpt	3,749,226	4,338,524	638,358	4,976,882	
373/381.4		Plant Sewers	(34,538)	19,952	(38,649)	(18,697)	
374/382.4		Outfall lines	450,620	499,772	17,548	517,320	
375/389.4		Other trtmnt Facilities	(183,389)	(101,321)	(71,508)	(172,829)	
			-	-			
<b>TOTAL</b>			-	-			
			-	-			
			-	-			
		<b>GENERAL PLANT</b>	-	-			
389/353.5	SO	Land & Rights	-	-			
	SA		-	-			
390/354.5	SO	Struct & Imprvmnts	68,269	102,420	143,927	246,347	
	SA		76,338	113,239	(36,901)	76,338	
391/390.5	SO	Office Furn & Eqpt	19,892	118,344	(69,630)	48,714	
	SA		115,939	214,391	(85,439)	128,952	
392/391.5	SO	Transp Eqpt	14,902	14,902	-	14,902	
	SA		325,521	325,521	2,078	327,599	
393/392.5	SO	Stores Eqpt	-	82,068	(82,068)		
	SA		2,623	84,691	(81,351)	3,340	
394/393.5	SO	Tools Shop Garage Eqpt	7,318	99,571	(91,022)	8,549	
	SA		63,144	155,397	(87,074)	68,323	

Re. 9 of 10  
 REQ # 149

REG # 49

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3

United Water Florida	Docket No. 980214-WS	Wastewater Accum. Depreciation by Primary Account		Projected Test Year ending 12/31/99	Schedule: Historical base year ended 12/31/97	Historic [x] Projected [ ]
Act. No.	DESCRIPTION	12/31/96	Dec	1997	with W. Becker's	Journal Entry to Agree
395.5/394.5	Lab Eqpt	28,371	126,823	109,130	(83,999)	42,824
SA		10,678			(98,452)	10,678
SO		1,742	124,696		(115,775)	8,921
SA		66,943	189,897		(122,954)	66,943
SO	Pwr Oper. Eqpt	379,089	526,693		(32,240)	494,453
SA		387,132	534,736		(106,316)	428,420
SO	Misc. Eqpt	30,586	129,038		(52,810)	76,228
SA		34,128	132,580		(95,190)	37,390
SO	Other property	-	149,851		(149,851)	4,078
SA		4,078	4,078		-	-
	Sundry	-	-	-	-	-
*		-	-	-	-	-
	KPMG Adjustment	(137,516)	(137,516)		-	(137,516)
	ROUNDING	-	-	-	1	1
	Prop for Future	-	-	-	-	-
	NON UTILITY PROPERTY	-	-	-	31,224	31,224
	UNCLASSIFIED PLANT	-	-	-	(6,101)	(6,101)
	RWIP GL Account No. 108-950	(72,067)	(126,603)		(0)	(126,603)
	Total Accumulated Deprec.	18,379,947	22,268,833		(0)	22,268,833





SCHEDULE OF  
EXCESS DEPRECIATION RELATING TO  
FULLY DEPRECIATED PLANT METHOD  
ON GROUP DEPRECIATION\*

Total Fully Depreciated Difference - Water	\$ 55,622
Total Fully Depreciated Difference - Wastewater	108,845
(Depreciation - Vehicles - Water - AC341.5)	(27,758)
<u>(Depreciation - Vehicles - Wastewater - AC391.5)</u>	<u>(107,872)</u>
Total Excess - Not Including Transportation Equipment	\$ 28,837

Current Year Depreciation - Per Audit	
Water	\$1,398,646
Wastewater	<u>3,162,371</u>
Total Depreciation	\$4,561,017

Total Excess Divided by Total Depreciation  
 $\$28,837 \div \$4,561,017 = 0.63\%$

\* See Pages 1 of 10 and 2 of 10 in Response  
to Audit Request No. 49 for backup.



Exception No. 4

The Audit Report indicates that the MFR's and General Ledger had the following differences at December 31, 1997.

<u>Item</u>	<u>Account</u>	<u>MFR</u>	<u>General Ledger</u>	<u>Difference</u>
1	Retained Earnings	\$25,911,316	\$23,212,430	(\$2,698,931)
2	Deferred Taxes -Lib.Depr.	\$ 1,799,426	\$ 5,456,073	\$3,656,647
3	Deferred Taxes-Other	-	\$ 160,398	\$ 160,398

In fact there are no differences between the MFRs and General Ledger.

Item 1

The company provided the auditors with the general ledger which included the amounts for revenue and expense accounts for 1997. This general ledger enabled the revenue and expense account balance information to be available for audit. If the company had provided a general ledger which had the revenue and expense accounts closed into Retained Earnings, the new accounting system would have shown only zero balances in the revenue and expense accounts, thus impeding the audit of these accounts. The above difference in the Retained Earnings Account simply represents the net amount of the 1997 revenue and expense accounts. This can be noted from the Balance Sheet Report which had been supplied to the audit team during the course of its audit, a copy of which is attached as Exhibit E4-A. As shown on Page 9, after closing the 1997 revenue and expense accounts, the general ledger balance of Retained Earnings at December 31, 1997 is \$25,911,361, the same as the MFRs.

Item 2

As shown on page 11 of the Balance Sheet Report (attached), the deferred income tax balances stemming from liberalized depreciation, which includes general ledger accounts numbers 282000 through 282012, is \$1,799,426. This amount agrees with the MFR total. The total balance from the general ledger of \$5,456,073 not only includes the deferred income taxes arising from liberalized depreciation, but also includes the FAS 109 deferred taxes. (Note that the line on the balance sheet report labeled "282 Accum dfd inc tax - liberal depn" in the amount of \$5,456,072.90 is a misnomer since it includes other deferred income taxes as well.) The FAS 109 deferred taxes are revenue neutral and must be excluded from the rate base calculation. As shown on Schedule D-1, page 1, line 7, of the MFRs, the only deferred tax balance included in rate base is the \$1,799,426 related to liberalized depreciation.

Item 3

Finally, the deferred taxes amounting to \$160,398 represents deferred taxes stemming from other than liberalized depreciation (e.g., pensions, OPEB, AFUDC, etc.) which are required by FAS 109 rules and, therefore, are set forth in the general ledger. These amounts are also shown on page 11 of the Balance Sheet Report, but again, reference to Schedule D-1, page 1, clearly shows that only deferred taxes related to liberalized depreciation are included in

the rate base. The \$160,398 other deferred taxes are accounted for differently under the regulatory process and are not to be included in rate base for the MFRs.



Report ID: UWBAL052  
 Unit: 052  
 Period Ending: Dec 31, 1997

United Water Florida  
 General Ledger System  
 REGULATORY BALANCE SHEET

Page No. 1 of 12  
 Run Date: 9/15/98  
 Run Time: 10:49 AM

		- Current Month -		Increase or (Decrease)
		<u>This Year</u>	<u>Last Year</u>	
<b>Assets</b>				
<b>Utility plant</b>				
101000	Water Plant In Service	56,619,038.34	10,595,345.06	46,023,693.28
101004	Utility Plant In Service-AFUDC	329,028.00	0.00	329,028.00
101005	WPIS-Prior Years	0.00	43,727,873.95	(43,727,873.95)
101050	Waste Water PIS	99,663,695.64	0.00	99,663,695.64
101055	Waste Water PIS-P.Y.	0.00	74,287,451.27	(74,287,451.27)
102000	Compl.Const.Not Classified	0.00	13,356,110.69	(13,356,110.69)
101	Utility plant in service	156,611,761.98	141,966,780.97	14,644,981.01
102	Utility plant leased to others	0.00	0.00	0.00
105000	Plt.Held for Fut.Use/Dev.	1,199,472.00	23,776.00	1,175,696.00
103	Property held for future use	1,199,472.00	23,776.00	1,175,696.00
104	Utility plant purchased or sid	0.00	0.00	0.00
107000	CWIP	7,193,657.62	1,429,688.74	5,763,968.88
107050	CWIP Waste Water	798,605.32	0.00	798,605.32
105	Construction WIP	7,992,262.94	1,429,688.74	6,562,574.20
10	Acc.Depr.Util.Plnt.Ser.-Water	(4,796,618.23)	(3,427,313.82)	(1,369,304.41)
108050	Acc.Depr.Util.Plnt.Ser.-WW	(10,831,443.51)	(7,725,495.95)	(3,105,947.56)
108900	RWIP	277,682.33	160,894.97	116,787.36
108950	RWIP-Waste Water	126,602.81	72,068.56	54,534.25
111003	Reserve for Deprec.-CIAC	(5,664,530.59)	(5,250,169.18)	(414,361.41)
111051	Res.for Depr.-CIAC-W.Water	(11,563,990.42)	(10,726,516.07)	(837,474.35)
108	Accum depreciation & amort'n	<u>(32,452,297.61)</u>	<u>(26,896,531.49)</u>	<u>(5,555,766.12)</u>
Net plant		<u>133,351,199.31</u>	<u>116,523,714.22</u>	<u>16,827,485.09</u>
<b>Utility plant acquisition adjustments</b>				
114000	UPAA-Adjustment-Water	1,799,346.90	1,992,338.90	(192,992.00)
114050	UPAA-Adjustment-Waste Wtr.	2,142,637.13	2,486,192.13	(343,555.00)
114	Plant acquisition adjustments	3,941,984.03	4,478,531.03	(536,547.00)
115000	Amort.UPAA Adj.-Water	(887,795.51)	(887,795.51)	0.00
115050	Amort UPAA Adj.-WW	(1,553,946.00)	(1,553,946.00)	0.00
115	Accum depreciation and adjstmnt	<u>(2,441,741.51)</u>	<u>(2,441,741.51)</u>	<u>0.00</u>
Net utility plant acquisition adjustments		<u>1,500,242.52</u>	<u>2,036,789.52</u>	<u>(536,547.00)</u>
116	Other utility plant adjstmnts	0.00	0.00	0.00
Total utility plant		<u>134,851,441.83</u>	<u>118,560,503.74</u>	<u>16,290,938.09</u>
<b>Other property &amp; investments</b>				
<b>Other property</b>				
121000	Non-Utility Property	377,784.62	377,784.62	0.00
121	Non utility property	377,784.62	377,784.62	0.00
122	Accum dep'n & amortization	0.00	0.00	0.00
Net other property		<u>377,784.62</u>	<u>377,784.62</u>	<u>0.00</u>
123	Investment in assoc companies	0.00	0.00	0.00
124	Utility investmets	0.00	0.00	0.00
125	Other investments	0.00	0.00	0.00
126-127	Special funds	0.00	0.00	0.00
Total other property & Investments		<u>377,784.62</u>	<u>377,784.62</u>	<u>0.00</u>

Current & accrued assets



Report ID: UWBAL052  
 Business Unit: 052  
 Period Ending: Dec 31, 1997

United Water Florida  
 General Ledger System  
**REGULATORY BALANCE SHEET**

Page No. 2 of 12  
 Run Date: 9/15/98  
 Run Time: 10:49 AM

		- Current Month -		Increase or (Decrease)
		<u>This Year</u>	<u>Last Year</u>	
131050	Cash: Payroll	0.00	228,538.05	(228,538.05)
131070	Cash: Collections	2,000.00	2,000.00	0.00
135001	Working Fund - MGRS Fund	50,000.00	50,000.00	0.00
	<b>131 Cash</b>	<b>427,578.13</b>	<b>195,691.11</b>	<b>231,887.02</b>
	<b>132 Special deposits</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
135002	Working Fund - Petty Cash	700.00	700.00	0.00
135004	Working Fund - Employee Advanc	0.00	300.00	(300.00)
	<b>134 Working funds</b>	<b>700.00</b>	<b>1,000.00</b>	<b>(300.00)</b>
	<b>135 Temporary cash investments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
A/R & notes receivable less provision				
142000	Customer Accounts Rec.	1,767,495.20	1,358,725.67	408,769.53
142001	Cust. A/R-Local Billing	44,746.83	0.00	44,746.83
142005	NSF Clearing Account	78,424.78	0.00	78,424.78
	<b>141 A/R &amp; Notes rec - cunstomers</b>	<b>1,890,666.81</b>	<b>1,358,725.67</b>	<b>531,941.14</b>
143000	Other Accounts Receivable	23,732.02	28,050.49	(4,318.47)
143001	A/R-Interunit Inventory	(2,071.57)	0.00	(2,071.57)
143005	A/R-Employees	242.21	669.88	(427.67)
143010	A/R-Employee PC Purchase	16,934.29	36,860.04	(19,925.75)
143020	A/R-Merchandise & Jobbing	43,151.44	69,753.50	(26,602.06)
143095	A/R-Deposits	1,328.21	1,328.21	0.00
143150	A/R-Other Nonconsolidated Affi	62,952.25	0.00	62,952.25
	<b>142 Other accounts receivable</b>	<b>146,268.85</b>	<b>136,662.12</b>	<b>9,606.73</b>
144000	Prov.Uncollectible Accounts	(15,700.00)	(15,700.00)	0.00
	<b>143 Prov for uncollectible account</b>	<b>(15,700.00)</b>	<b>(15,700.00)</b>	<b>0.00</b>
Net A/R & notes receivable		<u>2,021,235.66</u>	<u>1,479,687.79</u>	<u>541,547.87</u>
	<b>145 A/R from associated companies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>146 Notes rec from assoc companies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
154105	Inventory-Exempt	58,396.01	42,491.37	15,904.64
154106	Inventory-Non Exempt	7,707.84	12,531.83	(4,823.99)
	<b>151 Plant materials &amp; supplies</b>	<b>66,103.85</b>	<b>55,023.20</b>	<b>11,080.65</b>
	<b>153 Other materials and supplles</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>161 Stores expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
165000	Prepayments	5,377.64	5,668.36	(290.72)
165200	Prepaid Taxes	93,051.97	0.00	93,051.97
165800	Prepaid Pension	(65,037.00)	(7,377.00)	(57,660.00)
	<b>182 Prepayments</b>	<b>33,392.61</b>	<b>(1,708.64)</b>	<b>35,101.25</b>
	<b>171 Accrd int &amp; dividend recelvble</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
173000	Unbilled Revenues-Water	659,775.00	498,515.00	161,260.00
173050	Unbilled Revenues-Wastewater	2,155,510.00	1,528,000.00	627,510.00
	<b>173 Accrued utility revenues</b>	<b>2,815,285.00</b>	<b>2,026,515.00</b>	<b>788,770.00</b>
	<b>174 Misc current &amp; accrued laibs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Total current & accrued assets		<u>5,364,295.25</u>	<u>3,756,208.46</u>	<u>1,608,086.79</u>
Deferred debits				
	<b>181 Unamortized debt disc &amp; expnse</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>182 Extraordinary property losses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
183000	Prelim. Surv.& Invest.Charges	0.00	882,387.30	(882,387.30)
	<b>183 Preliminary surv &amp; invstg chrg</b>	<b>0.00</b>	<b>882,387.30</b>	<b>(882,387.30)</b>
184000	Clearing Expense-general	3,002.97	206,507.15	(203,504.18)
184100	Clearing Transportation	217,130.22	0.00	217,130.22

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184110	Clearing Trans.-Large	(30,370.20)	0.00	(30,370.20)
184111	Clearing Trans.-Small	(186,727.36)	0.00	(186,727.36)
184305	Clearing Legal	0.00	8,516.16	(8,516.16)
184500	Clearing Payroll	0.00	15,476.00	(15,476.00)
184	Clearing accounts	3,044.63	230,499.31	(227,454.68)
186000	Util/DD-Deferred Debits	267,570.38	471,308.52	(203,738.14)
188005	Def.Cash-Over/Under	0.00	60.00	(60.00)
186024	Def.Relocation Expenses	0.00	109,890.79	(109,890.79)
186350	RA-Deferred Marketing	0.00	84.94	(84.94)
186400	RA-Deferred Rate Case	494,504.92	223,823.58	270,681.34
186403	RA-Deferred CWIP Filings	15,750.00	0.00	15,750.00
186601	RA-Deferred Tank Painting	1,147,991.69	945,345.76	202,645.93
186655	RA-Deferred Maintenance-Wstwtr	0.00	763.50	(763.50)
186720	RA-Deferred Overheads	(21,201.00)	(21,201.00)	0.00
186730	RA-Deferred Studies	137,580.25	134,712.25	2,868.00
186750	RA-Def Post Retirement Ben-NB	1,077,838.00	931,280.00	146,558.00
186801	RA-Deferred FAS 109-Plant	2,501,742.00	2,344,662.00	157,080.00
186802	RA-Deferred FAS 109-Rate	285,157.00	136,825.00	148,332.00
186803	RA-Deferred FAS 109-Tank Paint	468,808.00	346,840.00	121,968.00
186804	RA-Deferred FAS 109-Pensions	47,451.00	41,187.00	6,264.00
186805	RA-Deferred FAS 109-DefCharges	131,835.00	131,835.00	0.00
186806	RA-Deferred FAS 109-OtherTaxes	7,976.00	8,324.00	(348.00)
186831	RA-Deferred FAS 109-StatePlant	509,620.00	487,708.00	21,912.00
186832	RA-Deferred FAS 109-StateRate	47,592.00	22,836.00	24,756.00
186833	RA-Def FAS 109-StateTankPaint	78,225.00	57,873.00	20,352.00
186834	RA-Def FAS 109-StatePensions	6,958.00	5,914.00	1,044.00
186835	RA-Def FAS 109-StateDefCharges	21,997.00	21,997.00	0.00
186836	RA-Def FAS 109-StateOtherTaxes	(5,070.00)	(6,030.00)	960.00
186851	RA-Def G/U-FAS 109-Plant	1,347,081.00	1,262,505.00	84,576.00
186852	RA-Def G/U-FAS 109-Rate	153,548.00	73,676.00	79,872.00
186853	RA-Def G/U-FAS 109-TankPaint	252,437.00	186,761.00	65,676.00
186854	RA-Def G/U-FAS 109-Pensions	25,548.00	22,176.00	3,372.00
186855	RA-Def G/U-FAS 109-DefCharges	70,989.00	70,989.00	0.00
186856	RA-Def G/U-FAS 109-OtherTaxes	4,286.00	4,478.00	(192.00)
186872	RA-Def G/U-FAS 109-State:Plant	33,606.00	30,762.00	2,844.00
186873	RA-Def G/U-FAS 109-State:Rate	6,172.00	2,956.00	3,216.00
186874	RA-Def G/U-FAS 109-State:TnkPt	7,221.00	4,581.00	2,640.00
186875	RA-Def G/U-FAS 109-StatePensio	581.00	449.00	132.00
186876	RA-Def G/U-FAS 109-StateDefChg	1,285.00	1,285.00	0.00
186877	RA-Def G/U-FAS 109-StateOthTax	(172.00)	(292.00)	120.00
186	Miscellaneous deferred debits	9,124,907.24	8,056,365.34	1,068,541.90
	Total deferred debits	<u>9,127,951.87</u>	<u>9,169,251.95</u>	<u>(41,300.08)</u>
	Total assets	<u>149,721,473.57</u>	<u>131,863,748.77</u>	<u>17,857,724.80</u>

Liabilities

Equity capital

201000	Common Stock Issued	(50,000.00)	(50,000.00)	0.00
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204 Preferred stock issued	0.00	0.00	0.00
202/205 Capital stock subscribed	0.00	0.00	0.00
207 Premium on capital stock	0.00	0.00	0.00
209 Red In par or st vl of cap stk	0.00	0.00	0.00
208000 Donations Rec.-Stockholders	0.00	(54,982,571.34)	54,982,571.34
211000 Misc. Paid-In Capital	(65,050,228.65)	0.00	(65,050,228.65)
211 Other paid-in capital	(65,050,228.65)	(54,982,571.34)	(10,067,657.31)
216000 Retained Earnings	(25,162,430.13)	(25,162,430.13)	0.00
403000 Depreciation	938,042.00	602,168.00	335,874.00
403005 Depreciation-Wastewater	2,137,289.00	1,387,749.00	749,540.00
406000 Amort.of Util.Plt.Acq Adj	192,902.00	7,776.00	185,126.00
406005 Amort.of Util. Plt Acq. Adj-WW	343,555.00	1,836.00	341,719.00
408120 Real Estate Tax	482,274.00	400,532.95	81,741.05
408125 Real Estate Tax-Wastewater	857,336.00	734,158.57	123,177.43
408130 Payroll Taxes:FICA Employer	269,144.17	108,680.97	160,463.20
408131 Payroll Taxes:SUI Employer	4,250.09	1,672.40	2,577.69
408134 Payroll Taxes:FUI Employer	5,838.29	2,229.53	3,608.76
408141 Municipal Gross Rec. Tax	408,600.08	327,344.97	81,255.11
408149 Payroll Taxes FICA Employer-Ww	55,194.10	196,600.96	(141,406.86)
108160 Other Taxes&Licenses	2,651.65	3,856.00	(1,204.35)
408161 Other Tax & Licen.-Ww	5,877.60	4,802.09	1,075.51
408181 Payroll Taxes:SUI Employee-Ww	3.51	2,975.25	(2,971.74)
408184 Payroll Taxes:FUI Employer-Ww	4.68	3,966.22	(3,961.54)
408191 Municipal Gross Rec. Tax-Ww	736,898.29	656,291.90	80,606.39
409100 Federal Income Tax	492,205.77	212,564.38	279,641.39
409200 State Income Taxes	82,400.97	19,825.22	62,575.75
410100 Def.Inc.Tax Exp.-Fed.	0.00	918,677.00	(918,677.00)
410150 Def.Inc.Tax Exp.-State	133,897.00	157,011.00	(23,114.00)
410200 Def. inc.Tx,Ot. Inc.& Ded	777,523.00	0.00	777,523.00
411100 Inc.Taxes Def.Pr.Yrs. Cr.	0.00	33,486.00	(33,486.00)
412100 ITC, Def.to Future Periods	(35,040.00)	(35,040.00)	0.00
415000 Revenues from M & J	(16,166.72)	(93,222.90)	77,056.18
416000 Costs and Expen.of M & J	29,486.61	50,154.70	(20,668.09)
417000 Income/Non-Util.Oper.	(274,155.05)	0.00	(274,155.05)
419000 Interco. Inter.& Div. Inc	(168,482.36)	0.00	(168,482.36)
419055 Interco Interest Income-Ww	(227,903.64)	0.00	(227,903.64)
420010 AFUDC-Debt	(67,326.82)	(58,444.00)	(8,882.82)
420015 AFUDC Debt-Wastewater	(126,511.97)	(290,841.00)	164,329.03
420020 AFUDC-Equity	(102,824.70)	(112,418.00)	9,593.30
420025 AFUDC Equity-Wastewater	(260,681.31)	(536,538.00)	275,856.69
421000 Other Income	(17,403.81)	(32,716.21)	15,312.40
426020 Penalties	126.43	5,700.63	(5,574.20)
426010 Other Deductions	14,821.95	10,259.57	4,562.38
426515 Other Deductions-Ww	5,296.74	(932.15)	6,228.89
430000 Inter.on Debt to Assoc.Co.	1,500,519.60	1,095,724.80	504,794.80
430055 Inter.on Debt Assoc Co's-WW	2,390,798.40	1,995,455.20	395,343.20
431000 Other Interest Expense	550.18	1,834.71	(1,284.53)
431015 Other Interest Expense-Ww	0.00	2,469.07	(2,469.07)
438000 Div.Declared-Common Stock	1,950,000.00	0.00	1,950,000.00

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461200	Mtrd Sales to Comm.Cust	(3,528,097.54)	(2,978,923.36)	(549,174.18)
461400	Mtrd Sales/Public Auth.	(259,024.41)	(184,781.26)	(74,243.15)
462000	Priv.Fire Prot. Service	(185,503.75)	(179,919.46)	(5,584.29)
471000	Misc. Service Revenues	(109,763.89)	(115,419.04)	5,655.15
472000	Rents from Water Property	(2,052.00)	0.00	(2,052.00)
474000	Other Water Revenues	(3,529.26)	0.00	(3,529.26)
474900	Unbilled Revenue	(214,141.00)	85,812.00	(299,953.00)
522100	Sewer Res.	(6,629,644.30)	(5,993,720.91)	(635,923.39)
522200	Sewer Comm.	(8,756,031.76)	(7,971,843.01)	(784,188.75)
523000	Rev.from Public Author.	(406,091.84)	(235,521.52)	(170,570.32)
526000	Misc.Sewerage Revenues	(10,027.59)	0.00	(10,027.59)
531001	Unbilled Rev. Adjust.	(573,722.00)	(383,180.00)	(190,542.00)
600000	Operation Sup.& Engin.-SOS	50,534.29	40,480.33	10,053.96
601000	Operation Labor & Exp.-SOS	27,931.78	334,702.97	(306,771.19)
602000	Purchased Water	133,555.80	231,114.40	(97,558.60)
603000	Misc.Expenses-SOS	1,600.42	0.00	1,600.42
611000	Maint.of Str.& Improv.-SOS	124,261.91	186,441.19	(62,179.28)
612000	Maint. of Wells & Springs	167.86	1,364.49	(1,196.63)
613000	Maint.of Supply Mains	0.00	712.98	(712.98)
620000	Oper.Sup.& Eng.-Pumping	42.33	0.00	42.33
623000	Fuel/ Power Purch.for Pump.	377,009.96	431,250.40	(54,240.44)
624000	Pumping Labor and Expenses	142,373.56	0.00	142,373.56
626000	Misc.Expenses-Pumping	1,696.83	1,848.28	(151.45)
630000	Maint. Sup.& Engin.-Pump	1,037.11	0.00	1,037.11
631000	Maint.of Str.& Impr.-Pump	10,986.50	0.00	10,986.50
632000	Maint. Power Prod. Equip.	13,976.94	0.00	13,976.94
633000	Maint. of Pump.Equip-Water	199,062.12	150,603.62	48,458.50
640000	Oper.Sup.& Eng.-Water Trea	25,511.01	0.00	25,511.01
641000	Chemicals-Water Treatment	132,489.68	85,361.71	47,127.97
642000	Oper.Labor & Exp.-Water Tr	172,035.46	44,498.20	127,537.26
643000	Misc.Expenses-Water Treat.	13,378.69	2,577.00	10,801.69
651000	Maint.of Struct.& Improv.	102,736.69	0.00	102,736.69
652000	Maint.of Wtr Treat.Equip.	74,626.49	57,548.12	17,078.37
660000	Oper.Sup.& Eng.-T&D	45,411.40	40,896.31	4,515.09
662000	T & D Lines Expenses	199,235.67	52,920.77	146,314.90
663000	Meter Expenses-T&D	55,243.84	87,058.58	(31,814.74)
664000	Cust.Installations Exp.	3,717.40	0.00	3,717.40
665000	Misc.Expenses-T&D	9,869.95	14,124.07	(4,254.12)
670000	Maint. Superv.& Engin.-T&D	3,351.74	39,078.11	(35,726.37)
671000	Maint.Str.& Imp.-T&D	3,322.08	3,971.59	(649.51)
672000	Maint.Dist.Reserv.&Stand.	15,849.25	22,893.45	(7,044.20)
673000	Maint.Trans.& Dist. Mains	243,968.57	213,250.85	30,717.72
674000	Maintenance of Services	178,968.01	222,409.91	(43,441.90)
676000	Maintenance of Meters	14,216.07	21,769.35	(7,553.28)
677000	Maintenance of Hydrants	33,608.77	6,708.58	26,900.19
678000	Maint.of Misc. Plant	38,301.99	27,190.95	11,111.04
700000	Collection Superv.& Engin.	15,322.84	0.00	15,322.84
701000	Collection Labor and Exp.	27,877.35	36,834.52	(8,957.17)
702000	Services to Customers	488.53	0.00	488.53
703000	Misc Expenses-Collection	945.20	10,436.86	(9,491.66)

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711000	Maint. Collect. Struct. & Impr.	11,692.95	0.00	11,692.95
712000	Maint. of Collect. Sewers	213,448.20	0.00	213,448.20
713000	Maint. Services to Cust.	122,633.57	0.00	122,633.57
716000	Maint. Other Collect. Facilities	1,108.40	2,622.97	(1,514.57)
720000	Pumping Superv. & Engin.-Ww	40,107.89	0.00	40,107.89
721000	Fuel/Power Purch. for Pump.	159,027.28	163,547.95	(4,520.67)
722000	Pumping Labor & Exp.-Wastew	145,152.74	129,092.11	16,060.63
724000	Misc. Exp.-Sewer Pumping	228,185.15	3,698.72	224,486.43
730000	Pump. Maint. Superv. & Engin.	804.28	0.00	804.28
731000	Maint. Pump. Struct. & Improv.	161,389.70	332,342.66	(170,952.96)
732000	Maint. of Pump. Equipment-Ww	434,409.75	393,524.85	40,884.90
740000	Treat. Superv. & Eng.	72,325.21	0.00	72,325.21
741000	Chemicals-WW Treat. & Disp.	94,196.49	83,654.62	10,541.87
742000	Treatment Labor and Exp.	1,308,654.45	1,270,325.18	38,329.27
743000	Fuel/Power Sew. Treat. & Pump.	611,758.73	676,482.93	(64,724.20)
744000	Misc. Exp.-Sewage Treat & Pum	51,233.98	0.00	51,233.98
751000	Maint. T&D Struct. & Improv.	471,267.58	0.00	471,267.58
752000	Maint. Treat. & Disp. Plant	147,732.85	267,615.60	(119,882.75)
753000	Maint. Other Treat. & Disp.	17,237.47	798,047.80	(780,810.33)
901000	Superv. Customer Accts. Ex.	23,326.62	46,480.76	(23,154.14)
901055	Superv. Cust. Accts. Ex.-Ww	7,790.15	35,313.92	(27,523.77)
902000	Meter Reading Salaries	51,906.45	49,947.00	1,959.45
902055	Meter Reading Salaries-Ww	32,240.78	37,789.50	(5,548.72)
902100	Meter Reading Expenses	2,145.10	693.28	1,451.82
902105	Meter Reading Expenses-Ww	46.00	526.89	(480.89)
902110	Meter Reading Transp.	19,199.04	14,125.25	5,073.79
902115	Meter Reading Transp.-Ww	(2,176.33)	10,742.43	(12,918.76)
902120	Meter Reading Other	2,094.28	0.00	2,094.28
903000	Cust. Rec. & Col. Ex.-Labor	251,376.57	202,622.16	48,754.41
903005	Cust. Rec. & Col. Ex. Labor-Ww	132,877.43	153,371.66	(20,494.23)
903010	Cust. Rec. & Col. Ex.-Supplies	6,729.05	6,177.94	551.11
903015	Cust. Rec. & Col. Ex. Supp.-Ww	2,918.05	4,651.15	(1,733.10)
903020	Cust. Rec. & Col. Ex.-Postage	28,956.69	28,126.47	870.22
903025	Cust. Rec. & Col. Ex. Post.-Ww	22,528.54	21,328.06	1,200.48
903030	Cust. Rec. & Col.-O/S Computer	17,019.55	28,564.70	(11,545.15)
903035	Cust. Rec. & Col.-O/S Computer-WW	19,034.04	21,782.38	(2,748.34)
903040	Cust. Rec. & Col. E.-O/S Collect.	15,967.07	6,583.40	9,383.67
903045	Cust. Rec. & Col. Exp O/S Coll.-WW	282.96	4,992.65	(4,709.69)
903050	Cust. Rec. & Col. Expense	21,673.59	0.00	21,673.59
903055	Cust. Rec. & Col. Exp.-WW	70,250.47	0.00	70,250.47
904000	Uncollectible Accounts	101,190.96	36,054.52	65,136.44
904050	Uncollec. Accounts-Ww	91,286.91	95,278.14	(3,991.23)
905000	Misc. Customer Accts Exp	23,405.55	18,227.12	5,178.43
905005	Misc. Cust. Accts Exp-Ww	(217.03)	2,063.14	(2,280.17)
907000	Cust Info Expenses	(19.26)	0.00	(19.26)
907055	Cust Info Expenses-WW	(15.64)	0.00	(15.64)
910000	Sales Promotion Expenses	43.52	0.00	43.52
920000	A&G Salaries	145,117.56	220,562.98	(75,445.42)
920003	A&G Salaries-Suspense	(216.03)	0.00	(216.03)
920005	A & G Salaries-Wastewater	180,424.14	373,693.62	(193,269.48)

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		<u>This Year</u>	<u>Last Year</u>	
920160	Employee Awards	395.35	0.00	395.35
921000	Office Supplies & Other	32,433.22	27,351.95	5,081.27
921055	Office Supp. & Other-Ww	44,825.31	47,527.10	(2,701.79)
921110	Dues and Subscriptions	23,586.88	8,288.37	15,298.51
921115	Dues and Subscriptions-Ww	8,602.42	15,257.59	(6,655.17)
921120	Telephone	45,905.86	36,387.72	9,518.14
921125	Telephone-Wastewater	79,124.56	65,987.12	13,137.44
921130	Postage and Air Freight	10,346.68	12,068.95	(1,722.27)
921135	Postage & Air Freight-Ww	11,142.60	21,864.97	(10,722.37)
921200	Auto Expense	99,404.24	159,115.03	(59,710.79)
921205	Auto Expense-Wastewater	174,605.06	288,206.16	(113,601.10)
921206	Mileage Imputed Inc.	0.01	0.00	0.01
921210	Air Transportation	20,619.23	0.00	20,619.23
921215	Air Transportation-Wastewa	2,752.06	0.00	2,752.06
921220	Rail, Taxi, Car Rental	3,196.72	0.00	3,196.72
921225	Rail, Taxi, Car Rental-Ww	1,167.15	0.00	1,167.15
921230	Lodging	8,529.82	0.00	8,529.82
921235	Lodging-Wastewater	11,028.25	0.00	11,028.25
921240	Other Travel	1,135.12	25,577.98	(24,442.86)
921245	Other Travel-Wastewater	54.43	47,136.03	(47,081.60)
921250	Meals	5,815.07	4,305.44	1,509.63
921255	Meals-Wastewater	3,262.88	7,660.77	(4,397.89)
921300	Club Dues (non-tax)	446.14	0.00	446.14
921305	Club Dues-Wastewater	327.36	0.00	327.36
921400	IT Supplies and Expenses	118,903.32	0.00	118,903.32
921406	IT Exp.-Legacy Sys.Support	2,624.50	0.00	2,624.50
922000	G&A Expense Transferred	(136,819.16)	(1,366.81)	(135,452.35)
922001	Overheads Transf.	(49,854.90)	0.00	(49,854.90)
922010	Transp. Chgd. to Const.	(14,448.35)	(44,397.40)	29,949.05
922011	Overheads Chgd. to Const.	(33,067.55)	(181,343.73)	148,276.18
922055	G&A Expense Transferred-Ww	0.00	(2,217.24)	2,217.24
922059	Transp. Chgd. to Const.-WW	(7,261.88)	(19,975.35)	12,713.47
922060	Overheads Chgd. to Const.-WW	(42,036.63)	(80,743.61)	38,706.98
923000	Outside Services	43,444.76	8,192.68	35,252.08
923005	Outside Services-Wastewater	26,611.14	14,916.34	11,694.80
923010	O/S-M&S Fees	448,575.39	323,022.89	125,552.50
923015	O/S-M&S Fees-Wastewater	803,037.07	590,594.03	212,443.04
923020	O/S-Administration	1,685.65	0.00	1,685.65
923050	O/S-Auditing/Accounting	12,756.00	2,737.08	10,018.92
923055	O/S-Auditing/Acct.-Wastew	22,677.00	21,282.35	1,394.65
923070	Outside Services-Engineering	0.00	1,317.88	(1,317.88)
923075	O/S-Engineering-Wastewater	0.00	2,935.33	(2,935.33)
923080	Outside Services-Legal	43,336.22	24,720.84	18,615.38
923085	Outside Services-Legal-Ww	41,601.97	43,631.19	(2,029.22)
923140	O/S-Info. Technology	16,372.03	36,482.77	(20,110.74)
923145	O/S-Info. Technology-Ww	146,497.05	47,733.36	98,763.69
923800	Temporary Help	7,923.05	0.00	7,923.05
923805	Temporary Help-Wastewater	13,308.09	0.00	13,308.09
924000	Property Insurance	114,894.06	94,135.43	20,758.63

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925000	Injuries and Damages A&G Inter	27,103.36	33,711.78	(6,608.42)
925005	Injuries & Dam.-A&G Ext WW	43,976.79	61,405.02	(17,428.23)
926000	Employee Pension Cost	20,783.00	46,987.68	(26,204.68)
926005	Employee Pension Cost-Ww	36,877.00	83,795.32	(46,918.32)
926105	PEBOP Accrued - Non-Bargaining	91,922.00	0.00	91,922.00
926130	Directors Pension	0.00	1,594.44	(1,594.44)
926135	Directors Pension-WW	0.00	2,834.56	(2,834.56)
926155	PEBOP Accrued-Non Bargain.-WW	143,926.00	0.00	143,926.00
926500	Employee Ben-Med/Den Insur	152,232.58	154,570.04	(2,337.46)
926505	Emp.Ben-Med/Den Ins.-Waste	339,321.68	279,918.85	59,402.83
926540	Employee Ben-MIP Options	21,884.96	0.00	21,884.96
926550	Employee Ben-Tuition aid	7,823.07	0.00	7,823.07
926551	Empl.Benefit-Tuition Assist-WW	506.46	0.00	506.46
926590	Employee Ben-Other	16,987.71	11,753.04	5,234.67
926595	Employee Ben-Other-WW	6,390.40	22,810.89	(16,420.49)
926600	Admin.Fee:Benefits	9,689.47	7,557.84	2,131.63
926605	Admin.Fee:Ben.-Wastewater	17,305.16	13,436.16	3,869.00
926610	Group Life Insurance	16,286.00	3,419.28	12,866.72
926615	Group Life Ins.-Wastewater	28,960.00	6,078.72	22,881.28
926640	LTD-Other	4,710.00	0.00	4,710.00
926641	LTD-Other Wastewater	8,382.00	0.00	8,382.00
926700	Thrift Plan	48,298.04	54,227.16	(5,929.12)
926705	Thrift Pl.-Assoc.Co.-Waste	19,494.52	20,211.84	(717.32)
928130	Amortization-Rate Case Ex	57,024.00	0.00	57,024.00
930000	Marketing Expense	1,869.20	0.00	1,869.20
930010	Public Relations	6,055.68	2,971.82	3,083.86
930015	Public Rel.-Wastewater	0.00	2,915.21	(2,915.21)
930020	Investor Relations	27,924.58	30,991.32	(3,066.74)
930025	Investor Relations-Ww	49,604.69	55,095.68	(5,490.99)
930100	Instit.or Goodwill Advert.	2,847.45	0.00	2,847.45
930200	Other Misc.General Expense	56,486.72	56,457.17	29.55
930205	Other Misc. Gen. Ex.-Ww	30,620.84	101,439.12	(70,818.28)
930300	Contributions	2,122.20	6.48	2,115.72
930305	Contributions-Wastewater	3,772.80	11.52	3,761.28
930306	Staff Mtgs, Conf.& Seminars	7,875.29	0.00	7,875.29
930307	Staff Mtgs, Con&Sem-Ww	4,658.36	0.00	4,658.36
930310	Employee Relocation	156,160.08	0.00	156,160.08
930315	Employee Relocation-Wastew	3,763.92	0.00	3,763.92
930345	Employee Programs	0.00	710.48	(710.48)
930350	Fees, Chgs & Corp. Dues	2,316.94	7,058.97	(4,742.03)
930355	Fees, Chgs & Corp. Dues-Ww	4,058.56	5,141.48	(1,082.92)
931000	Office Rents	10,277.12	34,741.78	(24,464.66)
931005	Office Rents-Wastewater	12,154.04	55,363.28	(43,209.24)
932000	Gen. Off.-Maintenance	144,381.89	30,245.73	114,136.16
932005	Gen. Off.-Malnt.Wastewater	36.81	55,219.29	(55,182.48)
932100	Gen. Off.-Miscellaneous	1.80	0.00	1.80
932105	Gen.Off.-Misc.-Ww.	3.20	0.00	3.20
932110	Gen. Off.-Utilities	2,099.88	0.00	2,099.88
932130	Gen. Off.-Out.Contractors	8,540.00	0.11	8,539.89
999999	Year End Income Closeout	0.00	3,102,145.85	(3,102,145.85)

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214/215 Retained earnings	(25,911,361.01)	(25,162,430.13)	(748,930.88)
216 Reacquired capital stock	0.00	0.00	0.00
218 Proprietary capital	0.00	0.00	0.00
<b>Total equity capital</b>	<u>(91,011,589.66)</u>	<u>(80,195,001.47)</u>	<u>(10,816,588.19)</u>
<b>Long term debt</b>			
221 Bonds	0.00	0.00	0.00
222 Reacquired bonds	0.00	0.00	0.00
223 Advances from assoc companies	0.00	0.00	0.00
224 Other long term debt	0.00	0.00	0.00
<b>Total long term debt</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Current &amp; accrued liabilities</b>			
232000 Accounts Payable	(57,902.66)	(68,748.85)	10,846.19
232001 A/P-Accrued	(770,859.03)	(59,614.69)	(711,244.34)
232003 A/P-Contractor Retainage	(336,190.88)	(305,953.32)	(30,237.56)
232010 Offsite Funds Payable	11.99	0.00	11.99
232002 Employee:Stock Withheld	(157.50)	390.00	(547.50)
232005 Employee:United Way	(696.00)	24.00	(720.00)
242006 Employee:PAC-Federal	(20.00)	(30.00)	10.00
242008 Employee:401K Withholding	(34,724.01)	5,512.36	(40,236.37)
242009 Employee:Garnishments	2,801.58	128.64	2,672.94
242012 Accident Insur. Withheld	(457.15)	0.00	(457.15)
242013 Health Plan Costs Withheld	0.00	4.60	(4.60)
242015 Life Insurance Withheld	0.00	(73.64)	73.64
242019 Misc.Employee Withholdings	2,491.69	1,695.97	795.72
242031 Accrued Vanguard Loans	0.00	2,803.26	(2,803.26)
242032 Accrued Vanguard Clearing	(5,130.92)	0.00	(5,130.92)
242033 Accrued Stock Options	(20,715.06)	0.00	(20,715.06)
231 Accounts payable	(1,221,547.95)	(423,861.67)	(797,686.28)
232 Notes payable	0.00	0.00	0.00
233 A/P to associated companies	0.00	0.00	0.00
233000 N/P-Associated Co	(2,268,110.70)	(193,238.24)	(2,074,872.46)
234 Notes payable to associatd co's	(2,268,110.70)	(193,238.24)	(2,074,872.46)
235000 Customer Deposits	(6,000.00)	(6,400.00)	400.00
235 Customer deposits	(6,000.00)	(6,400.00)	400.00
236001 Accrued Real Estate Taxes	23,747.02	0.77	23,746.25
236005 Gross Receipts Tax	(1,152,381.44)	(990,529.92)	(161,851.52)
236006 Sales and Use Tax-State	(1,011.94)	(80.80)	(931.14)
236017 Personal Property Tax	(6,996.00)	(6,996.00)	0.00
236200 Accrued FIT	(487,407.77)	(225,323.91)	(262,083.86)
236307 Accrued SIT	(113,241.97)	(138,032.65)	24,790.68
241002 FICA-Employer	(12,770.59)	(9,599.64)	(3,170.95)
241103 FIT-Employee	0.00	14,724.83	(14,724.83)
241105 FICA-Employee	(1,066.48)	8,459.30	(9,525.78)
236 Accrued taxes	(1,751,129.17)	(1,347,378.02)	(403,751.15)
237 Accrued interest	0.00	0.00	0.00
238 Accrued dividends	0.00	0.00	0.00
242000 Misc.Current & Accr.Liab.	(1,076.51)	0.00	(1,076.51)
242001 Accrued Payroll	(162,696.00)	(121,271.00)	(41,425.00)



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242030	Accrued MIP Dividend	(2,428.80)	(11,358.90)	8,930.10
242200	Accrued Other	(106,586.38)	(419,722.72)	313,136.34
242201	Accrued Power	(84,301.02)	(65,059.00)	(19,242.02)
242203	Accrued Purchased Water	(19,888.29)	(20,786.00)	897.71
242205	Accrued Computer Services	0.00	(5,009.00)	5,009.00
242610	Accrd Post Retirement Benefits	(956,859.93)	(719,040.00)	(237,819.93)
241	Misc current & accrued liabs	<u>(1,333,836.93)</u>	<u>(1,362,246.62)</u>	28,409.69
Total current & accrued liabilities		<u>(6,580,624.75)</u>	<u>(3,333,124.55)</u>	<u>(3,247,500.20)</u>

**Deferred credits**

251	Unamortized premium on debt	0.00	0.00	0.00
252000	Advances for Construction	(326,865.00)	(152,370.00)	(174,495.00)
252	Advances for construction	<u>(326,865.00)</u>	<u>(152,370.00)</u>	<u>(174,495.00)</u>
190101	Def.FIT-FAS 109 ITC	387,777.00	399,333.00	(11,556.00)
190102	Def.FIT-FAS 109 G/U ITC	208,792.00	215,020.00	(6,228.00)
190103	Def.FIT-FAS 109 OtDed.	(165,200.00)	(105,440.00)	(59,760.00)
190104	Def FIT-FAS 109 G/U OtDed.	(88,964.00)	(56,780.00)	(32,184.00)
190201	Def.SIT-FAS 109 ITC	64,694.00	66,626.00	(1,932.00)
190202	Def.SIT-FAS 109 G/U ITC	3,507.00	3,759.00	(252.00)
190203	Def.SIT-FAS 109 OtDed.	(27,566.00)	(17,594.00)	(9,972.00)
190204	Def.SIT-FAS 109 G/U OtDed.	(2,976.00)	(1,680.00)	(1,296.00)
242650	Def.Advanced Billings-Water	(178,207.00)	(231,088.00)	52,881.00
242651	Deferred Advanced Billings-WW	(278,622.00)	(224,834.00)	(53,788.00)
253000	Other Deferrred Credits	(192,805.25)	(95,978.21)	(96,827.04)
253102	Def Excess Connection Fees	(114,235.00)	(114,235.00)	0.00
253103	Def Vacation	(12,595.20)	(12,595.20)	0.00
253104	Escheats Payable	517.06	(7.04)	524.10
253108	Def Advances & Contrib G/U	(686,135.00)	(686,135.00)	0.00
253114	Deferred Compensation	(23,163.65)	0.00	(23,163.65)
253905	DfReg.Liab.FAS109-Fed:ITC	(387,777.00)	(399,333.00)	11,556.00
253908	DfRgLiab.FAS109-Fed:Oth De	165,200.00	105,440.00	59,760.00
253915	DfReg.Liab.FAS109-St:ITC	(64,694.00)	(66,626.00)	1,932.00
253918	DfRgLiab.FAS109-St:Oth Ded	27,566.00	17,594.00	9,972.00
253925	Def Reg.Liab.GU FAS109-Fed:ITC	(208,792.00)	(215,020.00)	6,228.00
253928	DfRegLiab.GU FAS109-Fed:ODe	88,964.00	56,780.00	32,184.00
253935	DfRgLiab.GU FAS109-St:ITC	(3,507.00)	(3,759.00)	252.00
253938	DfRgLiab.GU FAS109-St:ODed	2,976.00	1,680.00	1,296.00
253	Other deferred credits	<u>(1,485,246.04)</u>	<u>(1,364,872.45)</u>	<u>(120,373.59)</u>
255000	Deferred Invest.Tax Credits	(1,176,438.00)	(1,211,478.00)	35,040.00
255	Accumulated deferred ITC's	<u>(1,176,438.00)</u>	<u>(1,211,478.00)</u>	<u>35,040.00</u>
Total deferred credits		<u>(2,988,549.04)</u>	<u>(2,728,720.45)</u>	<u>(259,828.59)</u>

**Operating reserves**

262	Injuries and damage reserve	0.00	0.00	0.00
263	Pensions and benefits reserve	0.00	0.00	0.00
265	Miscellaneous operating revs	0.00	0.00	0.00
Total operating reserves		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**Contributions in aid of construction**

271000	CIAC	(23,040,461.49)	(22,179,719.58)	(860,741.91)
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'1004	CIAC-Tax Connection Fee	(641,952.00)	(641,952.00)	0.00
'1006	CIAC-Receipt	(1,908,123.21)	(121,339.80)	(1,786,783.41)
'1007	CIAC-Work in Progress	(69,875.44)	(69,875.44)	0.00
'1008	CIAC-Services Unclassified	(0.02)	(0.02)	0.00
'1050	CIAC-Wastewater	(35,240,072.66)	(34,600,626.72)	(639,445.94)
	271 Contribs In aid of cnstrction	(60,900,484.82)	(57,613,513.56)	(3,286,971.26)
'1055	CIAC-Amort.of Wastewater	11,659,876.07	10,726,516.07	933,360.00
'2000	Accum. Amort. of CIAC	5,716,369.18	5,250,169.18	466,200.00
	272 Accum amrt-cntrbs lao cnstrctn	17,376,245.25	15,976,685.25	1,399,560.00
	Total contributions In aid of construction	(43,524,239.57)	(41,636,828.31)	(1,887,411.26)

accumulated deferred income taxes

	281 Accum dfd inc tax-accel depn	0.00	0.00	0.00
32000	Accum.DIT-Liberal. Depr.	0.00	588,105.01	(588,105.01)
32001	Accum.DFIT-ACRS	3,033,440.00	(2,872,493.00)	(160,947.00)
32002	Accum.DFIT-MACRS	1,261,700.09	2,100,270.00	(838,569.91)
32010	DFIT - ADR	(481,956.00)	(463,176.00)	(18,780.00)
32013	DFIT- Pre-ADR	454,270.00	0.00	454,270.00
32018	Accum DFIT Benefit on DSIT	433,316.01	0.00	433,316.01
32100	Def FIT-FAS 109	1,914,910.00	1,914,910.00	0.00
32101	Def FIT-FAS 109-Plant	(2,501,742.00)	(2,344,662.00)	(157,080.00)
32102	Def FIT-FAS 109-Rate Exp.	(285,157.00)	(136,825.00)	(148,332.00)
32103	Def FIT-FAS 109-Tank Paint	(468,808.00)	(346,840.00)	(121,968.00)
32104	Def FIT-FAS 109-Pension	(47,451.00)	(41,187.00)	(6,264.00)
32106	Def FIT-FAS 109-Def Chg	(131,835.00)	(131,835.00)	0.00
32107	Def FIT-FAS 109-OthTax	(7,976.00)	(8,324.00)	348.00
32121	Def FIT-FAS 109 GU-Plant	(1,347,081.00)	(1,262,505.00)	(84,576.00)
32122	Def FIT-FAS 109 GU Rate Ex	(153,548.00)	(73,676.00)	(79,872.00)
32123	Def FIT-FAS 109 GU Tank Paint	(252,437.00)	(186,761.00)	(65,676.00)
32124	Def FIT-FAS 109 GU Pensions	(25,548.00)	(22,176.00)	(3,372.00)
32126	Def FIT-FAS 109 GU Def Charges	(70,989.00)	(70,989.00)	0.00
32127	Def FIT-FAS 109 GU OtTaxes	(4,286.00)	(4,478.00)	192.00
32141	Def SIT-FAS 109-Plant	(509,620.00)	(487,708.00)	(21,912.00)
32142	Def SIT-FAS 109-Rate Expen	(47,592.00)	(22,836.00)	(24,756.00)
32143	Def SIT-FAS 109-Tank Paint	(78,225.00)	(57,873.00)	(20,352.00)
32144	Def SIT-FAS 109-Pension	(6,958.00)	(5,914.00)	(1,044.00)
32146	Def SIT-FAS 109-Def Charges	(21,997.00)	(21,997.00)	0.00
32147	Def SIT-FAS 109-Oth Tax	5,070.00	6,030.00	(960.00)
32161	Def SIT-FAS 109 GU-Plant	(33,606.00)	(30,762.00)	(2,844.00)
32162	Def SIT-FAS 109 GU Rate Ex	(6,172.00)	(2,956.00)	(3,216.00)
32163	Def SIT-FAS 109 GU Tank Paint	(7,221.00)	(4,581.00)	(2,640.00)
32164	Def SIT-FAS 109 GU Pensions	(581.00)	(449.00)	(132.00)
32166	Def SIT-FAS 109 GU DefChar	(1,285.00)	(1,285.00)	0.00
32167	Def SIT-FAS 109 GU Ot.Tax.	172.00	292.00	(120.00)
	282 Accum dfd inc tax-liberal depn	(5,456,072.90)	(3,992,680.99)	(1,463,391.91)
283700	Def FIT-Pensions	22,763.00	0.00	22,763.00
283702	Def FIT-PEBOP	(2,969.00)	(33,486.00)	30,517.00
283725	Def FIT-Def. Charges	43,975.00	43,975.00	0.00
283811	Def. SIT-Excess Deprec.	147,102.35	262,453.00	(115,350.65)
283822	Def State Inc Tax-AFUDC Equity	(52,935.00)	(35,693.00)	(17,242.00)

\$ 1,799,425.91

Report ID: UWBAL052  
Business Unit: 052  
Period Ending: Dec 31, 1997

United Water Florida  
General Ledger System  
REGULATORY BALANCE SHEET

Page No. 12 of 12  
Run Date: 9/15/98  
Run Time: 10:49 AM

	<i>- Current Month -</i>		<i>Increase</i>
	<i>This</i>	<i>Last</i>	<i>or</i>
	<u><i>Year</i></u>	<u><i>Year</i></u>	<u><i>(Decrease)</i></u>
83991 Def. FIT-AFUDC Equity	(318,334.00)	(214,642.00)	(103,692.00)
283 Accum deferred inc tax - other	(160,397.65)	22,607.00	(183,004.65)
Total accumulated deferred income taxes	<u>(5,616,470.55)</u>	<u>(3,970,073.99)</u>	<u>(1,646,396.56)</u>
Total capitalization & liabilities	<u>(149,721,473.57)</u>	<u>(131,863,748.77)</u>	<u>(17,857,724.80)</u>

United Water Florida		Breakdown by Facility & Period	
Business Unit	052	United Water	
Report Period Ending	1997-12-31	12/31/97	
Facility	Description	1997-0	Amount
(None)	(None)	945,346	35,216
0103	ALDERMAN PARK WTP - STORAGE TANK #1	0	50,338
0104	ALDERMAN PARK WTP - STORAGE TANK #2	0	53,372
0203	COLUMBINE-TANK	0	11,208
0303	EVLIA WTP - ELEVATED TANK (RETIRED)	0	23,478
0500	LAKE LUCINA WTP	0	34,519
0503	LAKE LUCINA WTP - RAW WATER STORAGE	0	53,000
0600	MARSHVIEW WTP	0	3,500
0702	MONUMENT RD WTP - GROUND STORAGE TANK	0	17,040
0803	QUEEN AKERS WTP - STORAGE FACILITIES	0	34,185
0903	UNIVERSITY PARK WTP - STORAGE FACILITIES	0	689
1002	A1A NORTH WTP - GROUND STORAGE	0	11,805
1102	A1A SOUTH WTP - GROUND STORAGE	0	11,961
1204	CORONA RD - NEW TANK	0	59,077
1403	PONCE DE LEON WTP - GROUND STORAGE	0	67,330
1503	PONTE VEDRA - TANK #1	0	49,179
1604	ROYAL LAKES WTP - STORAGE TANK	0	20,925
1605	ROYAL LAKES WTP - RAW WATER STORAGE	0	1,629
1700	SAN JOSE WTP	0	29,028
1704	SAN JOSE WTP - STORAGE TANK (0.150 MG)	0	26,705
2003	FOREST BROOK - TANK	0	25,712
2102	GREEN FOREST WTP - RAW WATER STORAGE	0	22,928
2300	LAKE FOREST WTP	0	14,954
2302	LAKE FOREST WTP - PUMPING FACILITIES	0	(534)
2502	MAGNOLIA GARDENS WTP - GROUND STORAGE TANK	0	49,492
2900	VENETIA TERRACE WTP	0	52,204
2902	VENETIA TERRACE WTP - PUMPING FACILITIES	0	(1,200)
3000	WHEAT ROAD WTP	0	22,680
3002	WHEAT ROAD WTP - RAW WATER STORAGE	0	34,555
3102	HOLLY OAKS STP - WASTEWATER TANK	0	2,722
3400	SAN PABLO STP	0	46,464
3401	SAN PABLO STP - TREATMENT FACILITIES	0	(1,659)
3603	PONCE DE LEON STP - WASTEWATER TANK	0	54,668
4003	Royal Lakes STP-Walkway	0	55,321
4703	JAX HEIGHTS - WEST TANK #1	0	64,158
4704	JAX HEIGHTS - EAST TANK #2	0	71,331
6000	POMPANO TANK	0	40,000
		945,346	1,147,992





Disclosure No. 1

In 1997, United Water Florida Inc. recorded \$236,744 for outside sewage treatment, including \$25,868.95 for Account No. 610 and \$210,874.95 for Account 710, as shown on Schedule B-3, page 1 of 3, Schedule G-20, column 1. As shown on Schedule B-3, page 1 of 3, Schedule G-20, columns 2 and 4, respectively, the purchased sewage treatment is projected as \$362,930 for 1998 and \$372,036 for 1999. There is an error on Schedule B-6 for purchased sewage treatment expense for 1998 (\$476,652) and 1999 (\$488,233). However, the correct information is set forth in Schedule B-3 and was used to determine the appropriate operating and maintenance costs. Thus, the projections represent an increase over the 1997 amounts of \$126,186 for 1998 and \$135,292 for 1999, not the increases set forth in the Audit Report.

Contrary to the allegations in Disclosure No. 1, United Water Florida's Purchased Sewage treatment flows are not decreasing in 1998. In fact, the flows are increasing approximately 16 percent in 1998. See attached Exhibit D1-A, page 2 of 2, which sets forth outside treatment flows. The chart uses the actual flows derived from the Company's records for January through September for Hyde Grove, Magnolia Gardens, and Venetia Terrace for 1998 with an estimate for October through December for 1998, based on an average for the particular month being estimated for the prior two years. Accordingly, while flows declined in 1996 and 1997, the flows are increasing in 1998 and will be approximately 21,000,000 gallons more in 1998 than in 1997. The level of outside sewage flows for

1999 is 145,373,000 gallons, which represents the three year average level of outside sewage flows for 1996 (148,700,000), 1997 (133,319,000) and 1998 (154,100,000). This is an approximate decrease of 6 percent from the 1998 level of 154,100,000 gallons.

In light of the audit's staff's recommendation to use a different cost per thousand gallons (See Audit Disclosure No. 5), United Water Florida has prepared a revised Schedule G-20. See attached Exhibit D1-A, page 1 of 2. The Schedule uses the cost recommended by the audit staff and the flows set forth on Exhibit D1-A, page 2 of 2.





**UNITED WATER FLORIDA**  
**Computation of the Test Year Level for**  
**Outside Sewage Treatment for Wastewater**  
**For the Test Year Ending December 31, 1999**

Base Year Level of Wastewater Sales (T.G.)	3,250,097	Note 1		
Base year Outside Treatment	133,319			
Units of Sewage Produced to Sewage treated Outside (T.G.)			24.38	
1998 Level of Sewage Produced (T.G.)	3,495,024	Note 2		
Divided by 1998 Level of Outside Sewage	154,100			
1998 Level of Outside Sewage			22.68	
Cost Per T.G.	\$		2.33	
Intermediate Test Year 1998 Level of Expense				\$ 359,053
1999 Level of Sewage Produced	3,582,714	Note 3		
Divided by 1999 Level of Outside Sewage	145,373			
1999 Level of Outside Sewage			24.64	
Cost Per T.G.			\$2.33	
Projected Test Year 1999 Level of Expense				\$ 338,719
1999 Projected Test Year Level of Expense				\$ 338,719
1997 Base Year Level of Expense				\$ 236,744
ADJUSTMENT				<u>\$101,975</u>

• T.G.( Thousand Gallons)

**Explanation:**

The test year level of expense was developed by applying the ratio of base year wastewater sales, to wastewater treated by outside contractors. This factor was applied to the test year level of wastewater sales, that can be found on Schedule E-2, in order to calculate the test year level of wastewater to be treated by outside contractors. The current tariffed rate recommended by staff of \$2.33 per thousand gallons, from the City of Jacksonville Electric Authorities, was applied to the test year level of Outside Sewage to be treated in order to develop the test year level of expense for Outside Sewage Treatment.

Note 1: Please refer to schedule E-2 of the MFR's

Note 2: Please refer to schedule G-42 page 22 of the MFRS for the total usage.

Note 3: Please refer to schedule G-42 page 25 of the MFRS for the total usage.

**United Water Florida  
Outside Treatment Flows 1996 to 1999**

**Attachment to  
Disclosure No.1  
Page 2 of 2**

**Thousand Gallons :**

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999est.</u>
Jan	12426	10226	12740	11797
Feb	9558	8732	15290	11193
Mar	13779	9907	14290	12659
Apr	10442	9781	11110	10444
May	9910	10538	10680	10376
Jun	10728	13516	9690	11311
Jul	14433	12076	10880	12463
Aug	11271	12306	14760	12779
Sep	12797	10999	15360	13052
Oct	23558	9728	16650	16645
Nov	9431	10056	9740	9742
Dec	10367	15454	12910	12910
Total Flows	148700	133319	154100	145373
% Change from Previous Year	-5%	-10%	16%	-6%



Disclosure No. 2

Disclosure No. 2 erroneously states that Purchased Sewage treatment expense is overstated because rebates were not recorded. The rebates were properly recorded.

The Company clearly disclosed the facts pertaining to the JEA's use of the term "rebates" in the following quote from the Company's response to Staff Audit Request No. 43.

The Company's 1997 outside treatment invoices of \$236,744, indicate a level of (\$385.72) for billing adjustments pertaining to late fees and (\$74,915.58) of various billing adjustments. The term "rebate", as indicated on the invoices, range from the reversal of a balance on an account that was paid, to a billing adjustment that was made to that account.

The billing adjustments (rebates) are not posted separately in the general ledger. Per a conversation with JEA, a representative from the JEA has confirmed that the term rebate is a billing adjustment and the invoices that total \$236,744 are net of any billing adjustments.

Furthermore, a letter from the JEA, attached as Exhibit D2-A, a copy of which was provided to the audit staff in the Company's Response to Audit Request No. 32, sets forth the JEA's definition of a rebate, which agrees with the Company's position.

Accordingly, the purchase sewage treatment expense was already reduced by the amount of the rebates and the total purchased sewage treatment expense recorded was net of such rebates. The Company's

position is that the rebates have already been recorded. To record the rebates a second time will understate the expense.



# JACKSONVILLE ELECTRIC AUTHORITY

21 WEST CHURCH STREET • JACKSONVILLE, FL 32202-3139



September 3, 1998

Mary Egan-Long  
United Water  
200 Old Hook Rd.  
Harrington Park, NJ 07640

Dear Ms. Mary Egan-Long

This is to confirm our phone conversation regarding billing statements issued by JEA. The word rebate is used to reference bill corrections when used in conjunction with JEA statements. These amounts do not indicate additional income or other discounts. When discounts are shown on the bill they will be defined as GSLDR-5 savings. If you have any other questions or concerns please feel free to contact me at (904)665-6370.

Sincerely,

Greg Will  
JEA Account Manager

EXHIBIT  
D2-A





Disclosure No. 3

United Water Florida was using an incorrect rate (FAS 109 requirement) for the Allowance for Funds Used During Construction ("AFUDC") for the 1996 calendar year and the beginning of 1997. During the rate case audit in connection with Docket No. 960451-WS, the error was discovered, requiring a correction to Plant in Service of \$214,692. See Order No. PSC-97-0618-FOF-WS, page 15. Following the receipt of the Commission Order in Docket No. 960451-WS, this amount was recorded to reduce Plant in Service and reclassify this amount in general ledger account 101-004. See MFR Schedule A-3, page 1 of 2, line 7.

The appropriate monthly discount rate was then used for the rest of 1997. For FAS 109 purposes the difference between the required FAS 109 gross-up and the monthly discount rate of .882543% in the balance of 1997 amounted to \$114,336. This amount was recorded in general ledger account 101-004 which brought the ending balance in the account to \$329,028. See excerpt of Balance Sheet Report, Audit Response 45, Schedule 4, attached as Exhibit D3-A. It is possible that some of the Capital Expenditure Approval forms which were prepared before 1997 and reviewed by the audit staff still carried the incorrect AFUDC rate. However, the incorrect rate was not the rate actually applied when recording the transactions.

Beginning in 1998, the Company recognized the authorized rate of return of 9.57%, by incorporating a monthly AFUDC discount rate of .764520%. It should be noted that the Commission Order set

forth a monthly discount rate of .79704%, which when tested provided an annual rate of return of 10% as opposed to the authorized annual rate of return of 9.57%.

In summary, the Company is following the Commission's direction relating to the AFUDC rate, noting that the Company is using the lower monthly AFUDC rate which does calculate on a monthly discounted basis to the authorized rate of return of 9.57%.



Report ID: UWGLW800  
 Business Unit: 052  
 Period Ending: Dec 31, 1997

United Water Florida  
 General Ledger System  
 BALANCE SHEET

Page No. 1 of 2  
 Run Date: 9/8/98  
 Run Time: 4:26 PM

		- Current Month -		Increase or (Decrease)
		<u>This Year</u>	<u>Last Year</u>	
<b>Assets</b>				
Utility plant				
101000	Water Plant in Service	56,619,038.34	10,595,345.06	46,023,693.28
101004	Utility Plant in Service-AFUDC	329,028.00	0.00	329,028.00
101005	WPIS-Prior Years	0.00	43,727,873.95	(43,727,873.95)
101050	Waste Water PIS	99,663,695.64	0.00	99,663,695.64
101055	Waste Water PIS-P.Y.	0.00	74,287,451.27	(74,287,451.27)
102000	Compl.Const.Not Classified	0.00	13,356,110.69	(13,356,110.69)
108900	RWIP	277,682.33	160,894.97	116,787.36
108950	RWIP-Waste Water	126,602.81	72,068.56	54,534.25
	Utility plant in service	157,016,047.12	142,199,744.50	14,816,302.62
	Less accumulated depreciation & amortization	(32,856,582.75)	(27,129,495.02)	(5,727,087.73)
	Construction Work in Progress	7,992,262.94	1,429,688.74	6,562,574.20
	Plant held for future use	1,199,472.00	23,776.00	1,175,696.00
	<b>Total utility plant</b>	<u>133,351,199.31</u>	<u>116,523,714.22</u>	<u>16,827,485.09</u>
	Utility plant acquisition adjustment	1,500,242.52	2,036,789.52	(536,547.00)
	Other property & investments			
	Investments in associated companies	0.00	0.00	0.00
	Other investments	0.00	0.00	0.00
	Non-utility property	377,784.62	377,784.62	0.00
	Less accumulated depreciation	0.00	0.00	0.00
	<b>Total other property &amp; investment</b>	<u>377,784.62</u>	<u>377,784.62</u>	<u>0.00</u>
	Current & accrued assets			
	Cash	377,578.13	145,691.11	231,887.02
	Special deposits	0.00	0.00	0.00
	Restricted cash	0.00	0.00	0.00
	Working funds	50,700.00	51,000.00	(300.00)
	Temporary cash investment	0.00	0.00	0.00
	Accounts receivable-customers	1,890,666.81	1,358,725.67	531,941.14
	Accounts receivable-unbilled	2,815,285.00	2,026,515.00	788,770.00
	Other accounts receivable	146,268.85	136,662.12	9,606.73
	Reserve for uncollectible accounts	(15,700.00)	(15,700.00)	0.00
	Notes receivable - other companies	0.00	0.00	0.00
	Notes receivable - associated companies	0.00	0.00	0.00
	Accounts receivable - associated companies	0.00	0.00	0.00
	Materials & supplies	66,103.85	55,023.20	11,080.65
	Prepaid expenses	33,392.61	(1,708.64)	35,101.25
	Interest/dividends receivable	0.00	0.00	0.00
	Other current/accrued assets	0.00	0.00	0.00
	Real estate taxes	0.00	0.00	0.00
	<b>Total current and accrued assets</b>	<u>5,364,295.25</u>	<u>3,756,208.46</u>	<u>1,608,086.79</u>
	Deferred debits			
	Unamortized debt discount/expense	0.00	0.00	0.00
	Other deferred charges & asset	9,124,907.24	8,938,752.64	186,154.60
	Clearing accounts	3,044.63	230,499.31	(227,454.68)
	<b>Total deferred debits</b>	<u>9,127,951.87</u>	<u>9,169,251.95</u>	<u>(41,300.08)</u>
	<b>Total assets</b>	<u>149,721,473.57</u>	<u>131,863,748.77</u>	<u>\$17,857,724.80</u>



Disclosure No. 4

United Water Florida strongly disagrees with the statement of facts in Audit Disclosure No. 4 which states that thirty-eight percent (38%) of the amounts sampled were not supported by documentation, a total of \$590,041. Because the disclosure did not identify which project amounts were allegedly without documentation, representatives of United Water Florida contacted representatives of the audit staff to learn the identity of the project amounts. After the audit staff identified the project amounts totaling \$590,041, which actually is \$591,341.00, United Water Florida reviewed such project amounts and the documentation for the project amounts. The audit staff has acknowledged this difference. A chart of the project amounts is attached as Exhibit D4-A.

As shown on the chart, the projects can be categorized as follows:

1. Written Journal Entries	\$ 387,924.90
2. Carryovers of Projects	\$ 121,036.00
3. Common Expenses	\$ 57,469.45
4. Automatic Journal Entries	\$ <u>24,910.68</u>
	\$ 591,341.03

During the field audit in August, United Water Florida provided the backup documentation, including invoices, to the audit staff for the written journal entries, which account for sixty-six percent (66%) of the total amount. This response treats the \$8,000 invoice for the Project A Johns CEA #C960321 as a written journal entry. United Water Florida provided the audit staff with the CWIP ledger for support regarding the carryover of project entries,

which account for twenty percent (20%) of the total amount. United Water Florida also offered to provide any and all documentation for prior years for such project amounts. United Water Florida also offered to provide additional support in response to additional questions by the audit staff. On several occasions, the audit staff did request additional information and United Water Florida provided such information to the audit staff.

The audit staff instructed United Water Florida not to provide the backup documentation for the common expenses, which account for ten percent (10%) of the total amount. The common expenses typically consist of numerous small expenses which are consolidated and then allocated to the appropriate projects.

The remaining four percent (4%) of the total amount relates to automatic journal entries. The audit staff was provided with the project costing report, reflecting the automatic journal entries, which provides the overhead amounts for projects. With respect to the two automatic closing entries to plant (1% of the total), the company provided oral explanations that were deemed satisfactory by the audit staff.

United Water Florida was willing and able and offered to provide the audit staff with documentation for all of the project amounts, including the journal entries and United Water Florida did, in fact, provide the documentation requested by the audit staff. One possible source of confusion for the audit staff is that due to the volume of the audit request (Audit Request No. 30 - revised), the documentation was provided on two days. The



documentation was provided to either Bob Moore on August 20, 1998, or Chris Holman on August 26, 1998.

The audit staff advised representatives of United Water Florida not to provide documentation, but now recommends that United Water Florida be penalized \$590,431 for not providing such documents. United Water Florida is still ready and willing to provide such documentation to the audit staff.

For the reasons set forth above, United Water Florida's Plant in Service Account should not be reduced as suggested by Audit Disclosure No. 4.



A SUMMARIZATION OF  
PROJECT AMOUNTS AND DOCUMENTATION

<u>Project Amount</u>	<u>Vendor/Description</u>	<u>Category</u>
45,805.60	Gruhn May (JE11) CEA #C93R002	WJE
6,879.56	Overhead entry CEA #C96C002	Auto
5,328.00	Overhead entry CEA #C96D321	Auto
8,000.00	AJ Johns 1 (Invoice) CEA #C960321	WJE
5,736.12	Overhead entry CEA #CC96E002	Auto
9,907.94	Common expenses - auditor did not require backup	CE
7,700.00	JE50 C96P309	WJE
6,350.00	JE50 C96P314	WJE
6,650.00	JE50 C96P314	WJE
103,317.00	1996 carryover of project 966605.01 - auditor did not require backup	PC
17,719.00	1996 carryover of project 96147.01 - auditor did not require backup	PC
6,252.00	Project C97D301 JE50	WJE
35,719.50	Project C97D301 JE50	WJE
33,416.00	Project C97D301 JE50	WJE
7,440.00	Project C97D301 JE50	WJE
21,948.29	Common expenses - auditor did not require backup	CE
11,680.55	Common expenses - auditor did not require backup	CE
13,932.67	Common expenses - auditor did not require backup	CE

114,618.80	Project C97P301 - JE50; this amount was reversed and had zero effect on the project total	WJE
25,888.00	Project C97P501 - JE 11	WJE
Total 1997	\$494,289.03	
Audit Total	\$493,989.00	
Difference	\$ 300.03	
51,822.00	Project C96130.01 JE051	WJE
5,856.00	Project 94033.06 - auto closing to plant JE996 - auditor did not require backup	Auto
11,533.00	Project 95206.04 JE034	WJE
12,541.00	Project 95206.04 JE032	WJE
1,111.00	Project 95046.01 - auto closing to plant JE996 - auditor did not require backup	Auto
14,189.00	Project 95110.01 JE031	WJE
Total 1996	\$ 97,052.00	
Audit Total	\$ 96,052.00	
Difference	\$ 1,000.00	

Note: WJE - Written Journal Entry or invoice  
Auto - Automatic Journal Entry  
CE - Common Expense  
PC - Project Carryover



Disclosure No. 5

As set forth in its response to Audit Disclosure No. 1, the Company has revised its computation of the test year level for outside sewage treatment for wastewater for the test ending December 31, 1999. As shown in the response, the revised computation uses the audit staff's recommended cost per each thousand gallons of sewage of \$2.33, which is derived from the rate of \$1.74 per hundred cubic feet per the current JEA tariff.



Disclosure No. 6

Audit Disclosure No. 6 states that:

The historic test year ended December 31, 1997 did not include customers, revenues, and consumption in Schedule E-2. The following tables reflect this information for water and wastewater....

MFR Schedule E-2 clearly includes customers (i.e., bills), revenues, and consumption. United Water Florida believes that the audit staff intended Audit Disclosure No. 6 state that:

The historic test year ended December 31, 1997 did not include customers, revenues, and consumption for Sunray in Schedule E-2. The following tables reflect this information for water and wastewater: ....

United Water Florida does not believe it is appropriate to include the Sunray information in the historical year analysis in MFR Schedule E-2. Furthermore, such noninclusion of the Sunray information does not effect the proposed rates. In support of its position, United Water Florida states as follows:

1. revenues for the sales to the Sunray service subarea for the month of December 1997 were included in the analysis of historic test year revenues as shown in MFR Schedule B-4.

2. A full year of revenue for the Sunray service subarea was calculated for the purposes of establishing pro forma revenues for the 12 months ended 12/97 at current rates as shown in MFR Schedule G-41, page 33.

3. The bill analysis summary as shown in MFR Schedule E-2 included total metered sales for the United Water Florida system excluding Sunray service subarea. Sunray was excluded because these



customers were on United Water Florida's system for only one of the 12 months in the year. Including these bill determinants would have complicated the bill analysis and made the results of the analysis less reliable on a moving forward basis.

4. The additional meters in service and sales to customers in the Sunray service subarea were fully included in the projected assessment of revenues for 1999. See MFR Schedule E-13. Therefore, the calculation of the projected revenues and proposed rates include the Sunray service subarea information.

Accordingly, the company does not believe that it is appropriate to modify MFR Schedule E-2 to other reflect the sales in the Sunray service subarea for the period before the service subarea was added to United Water Florida's system, or for the single month when it was added.



Disclosure No. 7

Prior to United Water Florida's last general rate case, the Commission established United Water Florida's rates with orders that acknowledged the investment tax credit election made by the company. Under Internal Revenue Code Rules, this election had to be made in 1972. It was only in the last rate case, in which the previous orders were not officially recognized by the Commission, that the Commission did not assign a positive cost rate for the ITC. This was because the Company could not produce an election document originated over twenty-five years ago. The Commission can officially recognize such previous orders acknowledging the ITC election in this proceeding and assign the cost rate requested by the company instead of a zero cost rate.

A more detailed justification was provided to the Commission with United Water Florida's Responses to Deficiency Letter June, 1998, Item No. 1, a copy of which is attached as Exhibit D7-A.

United Water Florida has provided sufficient justification for the inclusion of a cost rate for its ITCs. It should not be penalized for being unable to produce a document originating in 1972 to prove the election, when the Commission itself in prior cases has acknowledged the election.



Investment Tax  
Credits Analysis

Florida Public  
Service Commission

Company: United Water Florida  
Docket No.: 980214-WS  
Test Year Ended: 12/31/99

Schedule: C-7  
Page: 3 of 5  
Preparer: Jack Schreyer

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

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The election was made over twenty six (26) years ago, and, as explained in the company's testimony in the last rate proceeding at Docket No. 960451-WS, the election cannot be located, despite the comprehensive effort of I.U. International, United Waterworks and United Water Florida to do so.

Although Section 46(f), Internal Revenue Code is prospectively null and void due to the elimination of Investment Tax Credits per the Tax Reform Act of 1986, the company still feels strongly that its past treatment under Option 2 was in compliance with this code.

The actions of United Water Florida and its corporate parents and grandparents have been consistent with an Option 2 election. It should be noted that the company has consistently amortized its investment tax credit ratably over the life of the assets as required by Option 2, under Section 46(f), Internal Revenue Code.

Eighteen (18) years ago, the Florida Public Service Commission approved the Company's treatment of its investment tax credits in Order 9533, Docket Nos. 790316-WS and 790317-WS, page 19. The Commission Order states as follows:

6. Amortization of the Investment Tax Credit

We have, in the attached schedules, separated the utility's proposed amortization of the investment tax credit from the income tax calculation. We agree with the utility's amortization amount.

Sixteen (16) years ago, the Florida Public Service Commission acknowledged United Water Florida's ITC election by assigning a cost rate of 12.81% for the ITC in deriving the overall rate of return in Order No. 10531, Docket No. 810071-WS. A copy of page 8 of Order No. 10531 is attached.

In both cases, United Water Florida declared that it was operating under Option 2 and the Florida Public Service Commission ruled consistently with United Water Florida's use of Option 2. In

Investment Tax  
Credits Analysis

Florida Public  
Service Commission

Company: United Water Florida  
Docket No.: 980214-WS  
Test Year Ended: 12/31/99

Schedule: C-7  
Page: 4 of 5  
Preparer: Jack Schreyer

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

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Docket No. 790316-WS, Staff's Interrogatory No. 39 to Jacksonville Suburban Utility Corporation was "Does Jacksonville Suburban Utility Corporation operate under Option 1, 2 or 3 with regard to Investment Tax Credits?" Jacksonville Suburban Utility Corporation (now known as United Water Florida) answered under oath, "Jacksonville Suburban Utility Corporation operates under Option 2 with regard to Investment Tax Credits." In Docket No. 790317-WS, Staff's Interrogatory No. 39 to Southern Utilities Company was, "Does Southern Utilities Company operate under Option 1, 2 or 3 with regard to Investment Tax Credits?" Southern Utilities Company (now known as United Water Florida) answered under oath, "Southern Utilities Company operates under Option 2 with regard to Investment Tax Credits." In Docket No. 810071-WS, Public Counsel's Interrogatory No. 34 was, "Does the Company operate under Option 1, 2, or 3 with regard to Investment Tax Credits?" Jacksonville Suburban Utilities Corporation (now known as United Water Florida) answered under oath, "The Company operates under Option 2 with regard to the Investment Tax Credit."

In United Water Florida's last general rate case, Docket No. 960451-WS, while the Commission did find that the record evidence did not establish that United Water Florida had elected Option 2, it did not consider its previous order assigning a cost rate to United Water Florida's ITC. In reaching its decision, the Florida Public Service Commission stated:

We note that the order issued in the utility's last rate case was not officially recognized or otherwise made a part of the record of this proceeding. Thus, we find this to be a new argument, based on information which falls outside of the record, and that it is not an appropriate basis for reconsideration. Order No. 97-1146-FOF-WS.

United Water Florida and its corporate parents and grandparents elected Option 2 and their actions have been consistent with an Option 2 election. United Water Florida has repeatedly testified under oath that it elected Option 2. The Florida Public Service Commission orders have been consistent with

Investment Tax  
Credits Analysis

Florida Public  
Service Commission

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an Option 2 election by United Water Florida. It is only the last rate case, when the Florida Public Service Commission was prevented from using its prior order, that the Florida Public Service Commission did not treat United Water Florida as having made an Option 2 election. It is not reasonable to find a deficiency in the Minimum Filing Requirements ("MFRs") filed in this Docket 980214-WS or to deny United Water Florida's election of Option 2 for its inability to find a twenty-six (26) year old election, especially when prior testimony, prior actions, and prior Florida Public Service Commission orders support the existence of the election.

The cost of equity was derived by using current and trended market data in several financial models. The data, based on a composite of publicly-traded water companies, was evaluated in light of specific risk characteristics of the utility.

The recommended overall rate of return is 12.81%. The zone of reasonableness with cost of equity being 16% plus or minus 1% is 12.40% to 13.23%. This cost of capital is predicated on a methodology that takes into consideration the relative importance of capital sources at the utility level by equating the utility's rate base to the capitalization. The structure reflecting this determination is shown below.

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WEIGHTED COST</u>
Common Equity	\$6,441,067	41.66%	16.00	6.66
Long Term Debt (Parent)	7,872,416	50.91	10.70	5.45
Long Term Debt (Others)	237,000	1.53	6.25	.10
Investment Tax Credits	714,891	4.62	12.81	.59
Deferred Taxes	192,238	1.24	0.00	.00
Customer Deposits	4,875	.04	8.00	.01
	<u>\$15,462,487</u>	<u>100.00%</u>		<u>12.81</u>

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QUALITY OF SERVICE

At this time there are no outstanding service orders or citations against JSUC by the Florida Public Service Commission or the Department of Environmental Regulation. Upon review by Commission engineering staff, the utility plant facilities appeared well maintained and a continuing program of maintenance was observed.

The majority of complaints raised at the customer meeting pertained to one system. The reason for the poor quality of water was due to a bypass valve on a water line which had been left partially open. This permitted untreated well water to pass directly into the distribution system. As soon as the problem was discovered, the utility corrected the situation.

On other individual problems the utility responded with specific help. Of these problems, we find them to be isolated occurrences which do not reflect the overall operation of the utility. We find, therefore, that the quality of service rendered by JSUC to be adequate.

RATE STRUCTURE

Previously, the water and sewer rates for customers in the Southern systems differed from the rates for customers in the Suburban systems. The utility, in its application, has requested that uniform rates be authorized throughout its service area. We have reviewed the consolidated tariff and find that the revenue increase will be apportioned almost equally between the Suburban and Southern systems. Since these systems have now been merged into one utility, we agree that it is reasonable and appropriate to allow uniform rates. We, therefore, authorize the rates indicated below to be uniformly charged throughout JSUC's service area.





Disclosure No. 8

The Audit Report indicates that in calculating the Cash Working Capital Allowance, there are three differences between the MFRs and the General Ledger as follows:

Account	Description	MFR	General Ledger	Difference
174	Miscellaneous Current Assets	\$ 98,430	\$ 0	(\$ 98,430)
162	Prepayments	\$ 0	\$ 33,393	\$ 33,393
186.601	Deferred Tank Painting Expense	\$1,132,413	\$ 202,646	\$929,767

The above differences in the Miscellaneous Current Assets (No. 174) and in the Prepayments (162) result from labeling the miscellaneous current assets incorrectly. The \$98,430 actually comprises two prepaids general ledger accounts: account numbers 165-000 (Prepayments), \$5,377.64, and 165-200 (Prepaid Taxes), \$93,051.97. These two accounts amount to \$98,430, and should be identified as Prepayments on MFR A-17. The balance of the prepayments in the general ledger includes an account for prepaid pension costs which should be included in general ledger account number 263, Pensions and benefits reserve, and not be included cash working capital calculation. See Exhibit E4-A, the Balance Sheet Report provided to audit staff. The reconciliation is as follows:

Account No.	Description	General Ledger Amount	MFR A-17, Cash W.C.
165-000	Prepayments	5,378	
165-200	Prepaid Taxes	93,052	98,430
165-800	Pension	(65,037)	Excluded in Cash Working Capital
		<u>\$ 33,393</u>	<u>\$ 98,430</u>

General Ledger Account	Description	General Ledger Amount	MFR A-17, Cash W.C.
165-000	Prepayments	\$ 5,378	-
165-200	Prepaid Taxes	\$93,052	\$98,430
165-800	Pension	(\$65,037)	No adjustment in cash working capital
	<u>Total</u>	<u>\$33,393</u>	<u>\$98,430</u>

The Audit Report indicates that there is a \$929,767 difference between the general ledger and the MFRs for the Deferred Tank Painting Expense. The general ledger system presents the beginning and ending balances related to the major account classifications, in this case the 186 series of accounts. The general ledger information on sub-accounts belonging to the 186 series, in this case Account 186.601, Deferred Tank Painting Costs, only shows the 12-month activity for that particular sub account. In order to accurately compare the balance in the subaccounts, the analysis must include the beginning balance; otherwise, it will reflect only the year's activity and not the general ledger balance. In addition, the MFRs reflect a deduction reflecting the elimination of expiring tank painting cost amortizations. The reconciliation including a beginning balance for the general ledger is shown below:

	Tank Painting MFRs	General Ledger
Beginning Balance	945,346	945,346
1997 Activity	<u>202,646</u>	<u>202,646</u>
Ending Balance	1,147,992	1,147,992
Deduct Expiring Costs	15,579	0
Adjusted Balance	<u>1,132,413</u>	<u>1,147,992</u>



Disclosure No. 9

Audit Disclosure No. 9 discusses six operating expenses. Apparently, the audit staff is intending for the Commission to disallow some or all of the six expenses.

Item 1

Correcting Journal Entry 029A reclassified Uncollectible Accounts, originally recorded to water in the amount of \$47,792.21 for the period of January 1997 through June 1997, and allocated this amount between water (55%) and wastewater (45%). The Audit Report uses a different amount for correcting Journal Entry 029A (\$43,710.38). Documentation supporting every write-off is available in the Monthly Summary of Corrected Bills Report for each of the months being corrected in Journal Entry 029A. Records of this nature are retained for three years as required by NARUC "Regulations to Govern the Preservation of Records of Electric, Gas and Water Utilities" (Revised May 1985 -- Page 48 -- Section 56 Uncollectible Accounts and customers' credit records). Accordingly, the company is able to provide documentation for the uncollectible accounts expense.

Please note that the company did not base the MFR projected uncollectibles solely on the 1997 base year because of the high level of water uncollectibles in 1997. Instead, the company used a more conservative amount based on three and four year averages. As explained on MFR Schedule G-28:

The average net write-offs percents of .62% for water and .70% for wastewater, were applied to the test year revenues, that can be found on Schedule E-2, in order to develop the

test year levels of Customer Uncollectible Expense. The average percent of net write-offs for wastewater of .70%, consisted of a four year average of net write-offs from 1994 through 1997. The average net write-off percent for water of .62% included a three average from 1994 through 1996. The level of net write-offs for water in 1997, had an abnormal level of write-offs and was therefore excluded from the averaging.

United Water Florida has properly documented this expense and it should not be reduced.

#### Item 2

The Public Service Tax is a pass through amount collected by United Water Florida from its customers whose water service is provided by the JEA but billed by United Water Florida. Account 165200 (Prepaid Taxes) is debited (when payment to the JEA is remitted) and credited (when United Water Florida's bills for the tax). Account 905000 (Miscellaneous Customer Accounts Expense) was used to account for a reconciling item between the billing records and the calculation of the tax as posted to account 165-200.

The Company recommends that this expense be eliminated from Account 905000 but not reclassified to Taxes-Other as suggested in the Audit Report. The tax is collected for the City on behalf of service provided by the JEA. United Water Florida does not record those collections to its utility revenues and should not include the offset expense to its utility expense accounts.

#### Items 3 and 4

Apparently staff has determined that expenses for the historic year ended 1997 should be reduced regarding lobbying expenses:

	<u>FWWA</u>	<u>NAWC</u>
Professional Dues	\$6,875	\$5,771
Portion attributable to Lobbying	<u>x 38%</u>	<u>x 20%</u>
Possible Adjustment	<u>(\$2,613)</u>	<u>(\$1,154)</u>

An adjustment of this nature presupposes that the lobbying activities are not in the best interest of United Water Florida's customers. These associations have conducted activities aimed at informing public officials and legislators on issues important to both our customers and NARUC, such as the use of the most cost effective use of scarce societal resources to achieve the greatest public health improvements relative to radon and other radioactive contaminants, repeal of the tax on CIAC, and supporting legislation to monitor pesticide contamination and lead in drinking water. These organizations lobby for the same legislative and regulatory initiatives as NARUC because the initiatives ultimately will benefit the customers.

Item 5

AWWA annual subscription costs are appropriate for inclusion in utility expenses. The AWWA mission is to advance the science of water supply to improve the quality of life. This organization conducts research activities relating to water quality and other water industry concerns through its research foundation. The results of that research are very useful for water utility companies' performance of their duties and obligations to provide safe, clean water. Therefore, the cost of the annual subscriptions

is a necessary cost of doing business for a water utility company, which produces tangible benefits for our customers.

Item 6

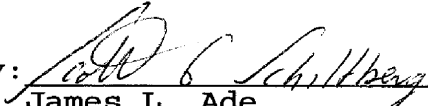
The Florida Legislature considered several proposals which could significantly affect United Water Florida's service to its customers. For example, one matter involved the Commission's retention of the jurisdiction over multi-county systems. If the Commission lost such jurisdiction, United Water Florida would be subject to regulation by multiple regulators. The cost of such conflicting and additional regulation would be passed on to United Water Florida's customers. Therefore, these costs are appropriate for inclusion as operating expenses.



DATED this 23rd day of October, 1998.

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


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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the original and seven copies of the Comments of United Water Florida Inc. to Audit Report on Rate Case By the Florida Public Service Commission has been furnished by hand delivery this 23rd day of October, 1998, to Blanca Bayo, Director, Division of Records and Reporting, Florida Public Service Commission, 2450 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, and copies of the foregoing have been furnished to Bobbie Reyes, Attorney for the Staff of the Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, and to Harold McLean, Esquire, Office of Public Counsel, c/o The Florida Legislature, 111 W. Madison Street, Room 812, Tallahassee, Florida 32399-1400, by U.S. Mail, this 23rd day of October, 1998.

  
Attorney