

FPSC-RECORDS/REPORTING

05198 MAY 18 88

DOCUMENT NUMBER-DATE

UNITED WATER FLORIDA INC.  
WATER AND WASTEWATER OPERATIONS

DOCKET #980214-WS

TEST YEAR 12/31/99

SCHEDULES A-F

BOOK 1 of 2

INDEX OF RATES AND CHARGES SCHEDULES

	<u>Sheet Number</u>
Customer Deposits .....	20.0 – 20.1
Fire Protection Service, FW .....	19.0 – 19.1
General Service, GW .....	16.0 – 16.3
Meter Test Deposit .....	21.0
Miscellaneous Service Charges .....	22.0
Multi-Residential Service, MW .....	18.0 – 18.3
Residential Service, RW .....	17.0 – 17.3
Service Availability Fees and Charges .....	23.0 – 23.18
Reused Water Service .....	19.5

Type of Filing: 1998 Rate Case Filing

Effective: For Service Rendered On  
Or After \_\_\_\_\_

Munipalli Sambamurthi  
Vice President

RATE SCHEDULE GW (1)  
SCHEDULE OF RATES FOR GENERAL METERED WATER SERVICE

AVAILABILITY:

Available in the territory served by United Water Florida Inc.

APPLICABILITY:

For water service to all customers in the territory served by United Water Florida Inc., for which no other schedule applies, including Metered Commercial, Industrial, Municipal, Multiple Dwelling (Apartments) not individually metered and other Non-Residential Service customers.

LIMITATIONS:

The service required on the premises by the customer shall be supplied through one meter for each independent plumbing system. Stand-by or re-sale service not permitted hereunder. Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: Monthly

RATES:

<u>Quantity Rates</u>	<u>Per Meter Per Month</u>
All usage, per 1,000 gallons	\$1.65
All usage, per 100 cubic feet	\$1.23

BASE FACILITY CHARGES:

<u>Meter Size</u>	<u>Per Month</u>
5/8"	\$ 9.66
3/4"	14.04
1"	25.01
1½"	56.45
2"	100.45
3"	226.29
4"	402.27
6"	905.39
8"	1,609.53
10"	2,515.69
12"	3,622.20

Type of Filing: 1998 Rate Case Filing  
(Continued to Sheet No. 16.1)

Effective: For Service Rendered On  
Or After \_\_\_\_\_

Munipalli Sambamurthi  
Vice President

RATE SCHEDULE RW (1)

SCHEDULE OF RATES FOR RESIDENTIAL METERED WATER SERVICE

AVAILABILITY:

Available in the territory served by United Water Florida Inc.

APPLICABILITY:

For water service for all purposes in private residences and individually metered apartment units in the territory served by United Water Florida Inc.

LIMITATIONS:

The service required on the premises by the customer shall be supplied through one meter for each independent plumbing system. Stand-by or re-sale service not permitted hereunder. Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: QUARTERLY

RATES:

<u>Quantity Rates</u>	<u>Per Meter Per Quarter</u>
All usage, per 1,000 gallons	\$ 1.65
All usage, per 100 cubic feet	\$ 1.23

BASE FACILITY CHARGE:

<u>Meter Size</u>	<u>Per Quarter</u>
5/8"	\$ 21.09
3/4"	30.52
1"	54.13
1½"	121.81
2"	216.55

Type of Filing: 1998 Rate Case Filing  
(Continued to Sheet 17.1)

Effective: For Service Rendered On  
Or After \_\_\_\_\_

Munipalli Sambamurthi  
Vice President

RATE SCHEDULE FW (1)

FIRE HYDRANTS, FIRE LINES AND SPRINKLER SYSTEMS

AVAILABILITY:

In the territory served by United Water Florida Inc.

APPLICABILITY:

For private fire lines to customers' facilities in the territory served by United Water Florida Inc.

LIMITATIONS:

This schedule is not applicable to municipal fire hydrants. Subject to all the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: MONTHLY

RATES:

Private Fire Protection

<u>Size of Service Connection</u>	<u>Monthly Rate Per Connection</u>
2"	\$ 8.38
3"	18.86
4"	33.51
6"	75.42
8"	134.05
10"	209.52
12"	301.67

There will be no additional charge for meter heads, hose connections, or hydrants supplied from the service line.

The minimum charge for service under this schedule shall be for a period of one year based on the number of connections at the aforementioned rates.

Type of Filing: 1998 Rate Case Filing  
(Continued to Sheet No. 19.1)

Effective: For Service Rendered On  
Or After \_\_\_\_\_

Munipalli Sambamurthi  
Vice President

RATE SCHEDULE RU (1)  
SCHEDULE OF RATES FOR REUSED WATER SERVICE

AVAILABILITY:

Available in the territory served by United Water Florida Inc. in special service areas so designated by the Company.

APPLICABILITY:

For reused water service to the Ponte Vedra Golf Course.

LIMITATIONS:

The service required on the premises by the customer shall be supplied through an unmetered service line or through one or more meters at the Company's discretion. Stand-by or re-sale service not permitted hereunder. Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: Monthly

RATES:

<u>Quantity Rates</u>	<u>Per Meter Per Month</u>
All usage, per 1,000 gallons .....	\$ 0.00
All usage, per 100 cubic feet .....	\$ 0.00

BASE FACILITY CHARGES:

<u>Service Line Size</u>	<u>Per Month</u>
5/8"	\$ 0.00
3/4"	0.00
1"	0.00
1½"	0.00
2"	0.00
3"	0.00
4"	0.00
6"	0.00
8"	0.00
10"	0.00
12"	0.00

Type of Filing: 1998 Rate Case Filing

Effective: For Service Rendered On  
Or After \_\_\_\_\_

Munipalli Sambamurthi  
Vice President

RATE SCHEDULE GS (1)  
SCHEDULE OF RATES FOR GENERAL WASTEWATER SERVICE

AVAILABILITY:

Available in the territory served by United Water Florida Inc.

APPLICABILITY:

For wastewater service to all customers in the territory of United Water Florida Inc., for which no other schedule applies, including Metered Commercial, Industrial, Municipal, Multiple Dwelling (Apartments) not individually metered and other Non-Residential Service Customers.

LIMITATIONS:

Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: Monthly

RATES:

<u>Quantity Rates</u>	<u>Per Meter Per Month</u>
All usage, per 1,000 gallons .....	\$4.67
All usage, per 100 cubic feet .....	\$3.49

For those customers who are unmetered, a flat rate charge of \$43.99 shall be billed.

<u>Base Facility Charge</u>	
<u>Meter Size</u>	<u>Per Month</u>
5/8"	\$ 15.13
3/4"	21.85
1"	38.71
1½"	87.01
2"	154.62
3"	347.91
4"	618.18
6"	1,391.03
8"	2,472.36

Type of Filing: 1998 Rate Case Filing  
(Continued to Sheet No. 17.1)

Effective: For Service Rendered On  
Or After \_\_\_\_\_

Munipalli Sambamurthi  
Vice President

UNITED WATER FLORIDA INC.  
WASTEWATER TARIFF

(Continued From Sheet No. 17.1)

RATE SCHEDULE GS (2)

SCHEDULE OF RATES FOR GENERAL WASTEWATER SERVICE

AVAILABILITY:

Available to Jacksonville University, a Non-Residential Customer of United Water Florida Inc.

APPLICABILITY:

For wastewater service to Jacksonville University, for which no other schedule applies.

LIMITATIONS:

Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: Monthly

RATES:

<u>Quantity Rates</u>	<u>Per Meter Per Month</u>
All usage, per 1,000 gallons .....	\$ 4.81
All usage, per 100 cubic feet .....	\$ 3.60

Base Facility Charge

<u>Base Facility Charge</u>	
<u>Meter Size</u>	<u>Per Month</u>
3"	\$ 347.91
4"	618.18
6"	1,391.03

Rate established for Jacksonville University based on wastewater flows.

Type of Filing: 1998 Rate Case Filing  
(Continued to Sheet No. 17.3)

Effective: For Service Rendered On  
Or After \_\_\_\_\_

Munipalli Sambamurthi  
Vice President



RATE SCHEDULE RS (1)  
SCHEDULE OF RATES FOR RESIDENTIAL WASTEWATER COLLECTION SERVICE

AVAILABILITY:

Available in the territory served by United Water Florida Inc.

APPLICABILITY:

For wastewater service in private residences and individually metered apartment units in the territory served by United Water Florida Inc.

LIMITATIONS:

Subject to all of the Rules and Regulations of this Tariff and the General Rules and Regulations of the Commission.

BILLING PERIOD: Quarterly

RATES:

<u>Quantity Rates</u>	<u>Per Meter Per Quarter</u>
First 27,000 gallons - per 1,000 gallons .....	\$ 3.89
First 3,600 cubic feet - per 100 cubic feet .....	\$ 2.91

The maximum gallonage charge per residential customer shall be no more than 27,000 gallons or 3,600 cubic feet per quarter.

<u>Base Facility Charge</u>	<u>Net Per Quarter</u>
Per single family residential structure.....	\$ 39.70
The minimum billing under this tariff sheet shall be	\$ 39.70
The maximum billing under this tariff sheet shall be	\$144.46

For those customers who are unmetered a flat rate charge of \$126.63 per quarter shall be billed.

Type of Filing: 1998 Rate Case Filing  
(Continued to Sheet No. 18.1)

Effective: For Service Rendered On  
Or After \_\_\_\_\_

Munipalli Sambamurthi  
Vice President

# INDEX

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

**MINIMUM FILING REQUIREMENTS**

INDEX

<b><u>SCHED.</u></b>	<b><u>PAGE</u></b>	<b><u>DESCRIPTION OF SCHEDULE</u></b>
		<b><u>RATE BASE</u></b>
A-1	5	Schedule of Rate Base – Water
A-2	6	Schedule of Rate Base – Wastewater
A-3	7	Adjustments to Rate Base
A-4	9	Annual Plant Additions and Balances
A-5	10	Water Plant in Service by Primary Account
A-6	55	Wastewater Plant in Service by Primary Account
A-7	82	Summary of Non-Used and Useful Plant
A-8	83	Annual Accumulated Depreciation Additions and Balances
A-9	84	Water Accumulated Depreciation by Primary Account
A-10	126	Wastewater Accumulated Depreciation by Primary Account
A-11	153	Annual CIAC Additions and Balances
A-12	154	CIAC by Classification
A-13	160	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	161	Accumulated Amortization of CIAC by Classification
A-15	167	Schedule of AFUDC Rates Used
A-16	168	Annual Advances for Construction Additions and Balances
A-17	170	Calculation of Working Capital Allowance
A-18	171	Comparative Balance Sheet – Assets
A-19	177	Comparative Balance Sheet – Liabilities
		<b><u>NET OPERATING INCOME</u></b>
B-1	183	Schedule of Water Operating Statement
B-2	189	Schedule of Wastewater Operating Statement
B-3	192	Adjustments to Operating Statements
B-4	195	Test Year Revenues
B-5	196	Operation and Maintenance Expenses By Month – Water
B-6	202	Operation and Maintenance Expenses By Month – Wastewater
B-7	208	Comparative Operation and Maintenance Expenses – Water
B-8	210	Comparative Operation and Maintenance Expenses – Wastewater
B-9	212	Schedule of Test Year Contractual Services
B-10	213	Analysis of Rate Case Expense
B-11	214	Analysis of Major Maintenance Projects – Water and Wastewater
B-12	215	Schedule of Allocated Expenses
B-13	216	Depreciation Expense – Water
B-14	224	Depreciation Expense – Wastewater
B-15	228	Schedule of Taxes Other Than Income

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

**MINIMUM FILING REQUIREMENTS**

<b><u>SCHED.</u></b>	<b><u>PAGE</u></b>	<b><u>DESCRIPTION OF SCHEDULE</u></b>
		<b><u>INCOME TAX</u></b>
		General Instructions for Income Tax Schedules
C-1	230	Reconciliation of Total Income Tax Provision
C-2	233	State and Federal Income Tax Calculation – Current
C-3	236	Schedule of Interest in Tax Expense Calculation
C-4	239	Book/Tax Differences – Permanent
C-5	240	Deferred Tax Expense
C-6	243	Accumulated Deferred Income Taxes
C-7	257	Investment Tax Credits
C-8	260	Parent(s) Debt Information
C-9	261	Income Tax Returns
C-10	262	Miscellaneous Tax Information
		<b><u>COST OF CAPITAL</u></b>
D-1	263	Requested Cost of Capital
D-2	267	Reconciliation of Capital Structure to Requested Rate Base
D-3	277	Preferred Stock Outstanding
D-4	278	Short-Term Debt
D-5	279	Long-Term Debt
D-6	283	Variable Rate Long-Term Debt
D-7	284	Schedule of Customer Deposits
		<b><u>RATE SCHEDULES</u></b>
E-1	285	Rate Schedule
E-2	287	Revenue Schedule at Present and Proposed Rates
E-3	293	Customer Monthly Billing Schedule
E-4	295	Miscellaneous Service Charges
E-5	297	Miscellaneous Service Charge Revenue
E-6	299	Private Fire Hydrants Schedule
E-7	300	Private Fire Protection Schedule
E-8	301	Contracts and Agreements Schedule
E-9	302	Tax or Franchise Fee Schedule
E-10	303	Service Availability Charges Schedule
E-11	306	Guaranteed Revenue Received Schedule
E-12	307	Class A Utility Cost of Service Study
E-13	309	Projected Test Year Revenue Calculation
E-14	311	Billing Analysis Schedule
		<b><u>ENGINEERING SCHEDULES</u></b>
F-1	313	Gallons of Water Pumped, Sold and Unaccounted For
F-2	338	Gallons of Wastewater Treated
F-3	341	Water Treatment Plant Data
F-4	361	Wastewater Treatment Plant Data

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

**MINIMUM FILING REQUIREMENTS**

<b><u>SCHED.</u></b>	<b><u>PAGE</u></b>	<b><u>DESCRIPTION OF SCHEDULE</u></b>
		<b><u>ENGINEERING SCHEDULES (Continued)</u></b>
F-5	375	Used and Useful Calculations – Water Treatment Plant
F-6	376	Used and Useful Calculations – Wastewater Treatment Plant
F-7	377	Used and Useful Calculations – Distribution and Collection Systems
F-8	378	Margin Reserve Calculations
F-9	379	Equivalent Residential Connections – Water
F-10	380	Equivalent Residential Connections – Wastewater
		<b><u>MISCELLANEOUS SCHEDULES</u></b>
G-1	381	Unfunded OPEB Included in Rate Base
G-2	382	Utility Plant Acquisitions Adjustment Amortization
G-3	384	Accumulated Amortization of CIAC-1998
G-4	386	Accumulated Amortization of CIAC-1999
G-5	388	Receipt of Contributions in Aid of Construction-1999
G-6	390	Receipt of Contributions in Aid of Construction-1998
G-7	392	Plant Additions by Month-1998
G-8	396	Plant Retirements-1998
G-9	398	Plant Additions-1999
G-10	400	Plant Retirements-1999
G-11	402	Cost of Removal-1998
G-12	404	Cost of Removal-1999
G-13	406	Amortizations
G-14	408	Chemicals
G-15	409	General Insurance
G-16	410	Leased Office Equipment
G-17	411	Medical and Life
G-18	412	Monthly Billing
G-19	413	Other General Expenses
G-20	414	Outside Sewage Treatment
G-21	415	Payroll Overheads to Construction
G-22	416	Pension
G-23	417	Post Retirement Benefits
G-24	418	Purchased Power
G-25	419	Rate Case Expense
G-26	420	Salaries and Wages
G-27	421	Sludge Hauling
G-28	422	Uncollectibles
G-29	423	Vehicle Leasing
G-30	424	Amortization of Acquisition Adjustment
G-31	425	Depreciation Expense
G-32	426	PSC Assessment
G-33	427	Payroll Taxes
G-34	428	Ad Valorem Taxes
G-35	429	Other General Taxes

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

**MINIMUM FILING REQUIREMENTS**

<u>SCHED.</u>	<u>PAGE</u>	<u>DESCRIPTION OF SCHEDULE</u>
		<b><u>MISCELLANEOUS SCHEDULES (Continued)</u></b>
G-36	430	United Waterworks Balance Sheet – 1997
G-37	432	Utility Acquisition Adjustment – Water/Wastewater
G-38	433	Organization Chart
G-39	434	UWM&S Overview Procedure
G-40	435	Hourly Rate Development
G-41	436	Revenue Analysis
G-42	472	Detailed Bill Analyses
G-43	500	Existing Tariff Pages & Proposed Changes
G-44	518	Reused Water Contract
G-45	565	Guaranteed Revenue Contracts
G-46	609	Allocation Factors
G-47	615	Illustration of Procedure
G-48	616	M&S Agreement
G-49	630	Affiliate Billings (Intercompany Billings)
G-50	631	Accounting Policy No. 604
G-51	633	Used and Useful Analysis
G-52	648	Proposed Tariff Pages
G-53	657	MFR (Required by Section 24-30.436(h))
		<b><u>ADDITIONAL REQUESTED INFORMATION</u></b>
H	658	
H-1	*	System Map
H-2	*	System Atlas
H-3	*	Chemical Usage List
H-4	*	Chemical Analyses
H-5	*	Plant Operating Reports – Test Year and Year Preceding the Test Year
H-6	*	Health Department or Department of Environmental Regulation Inspection Reports
H-7	*	Construction and Operating Permits
H-8	*	Notices of Violation, Consent Orders, Letters of Notice or Warning Notices
H-9	*	Field Employee Listing
H-10	*	Vehicle Listing
H-11	*	Customer Complaints – Test Year
H-12	*	Land Acquisitions Since Rate Base Was Last Established – Proof of Ownership
I-1	659	United Water Florida Inc. System

\*Information to be provided in separate binders.



A

Schedule of Water Rate Base  
 Company: United Water Florida  
 Docket No.: 980214-WS  
 Projected Test Year Ended: 12/31/99  
 Base Year [x] or Projected [x]

Florida Public Service Commission  
 Schedule A-1  
 Page 1 of 1  
 Preparer: F McGuire

Explanation: Provide the calculation of 13-month average rate base for the test year, showing all adjustments. All non used and useful items should be reported as Plant Held for Future Use. Use the Balance Sheet Method approach to determine working capital. December 31, 1997

Line No.	Description	Historical Base Year			Intermediate Year		Projected Test Year		Supporting Schedules
		13-Month Avg.		Adjustment	Balance 12/31/98	Adjustment	13-Month Avg.		
		1997	Balance -12/31/97				Balance at 12/31/99	1999	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
1	Utility Plant in Service	51,136,317	55,619,171	11,701,700	67,320,871	5,155,500	72,476,371	69,607,255	
2	Utility Land & Land Rights	922,868	922,868		922,868	-	922,868	922,868	
3	Total Utility Plant in Svc.	52,059,185	56,619,039	11,701,699	68,320,738	5,155,500	73,476,238	70,530,123	A-3, A-5,
4	Less: Non-Used & Useful Plant								
5	Construction Work In Progress	1,284,777	2,895,153	(2,895,153)					
6	Less Accum. Depreciation	(9,238,344)	(10,183,467)	(1,717,945)	(11,901,412)	(1,987,982)	(13,889,394)	(12,922,828)	A-3, A-9, B-13
7	Less CIAC	(23,474,903)	(24,339,330)	(1,880,000)	(26,219,330)	(1,292,000)	(27,511,330)	(26,888,792)	A-3, A12
8	Accumulated Amortiz. of CIAC	5,502,694	5,716,369	588,144	6,304,513	627,809	6,932,322	6,616,037	A-3, A14
9	Acquisition Adjustments	594,326	594,326		594,326	-	594,326	594,326	A-3,
10	Accum. Amort. of Acq. Adjustments	(167,947)	(182,805)	(29,716)	(212,521)	(29,716)	(242,237)	(227,379)	A-3
11	Less Advances for Construction	(142,039)	(259,716)	-	(259,716)	-	(259,716)	(259,716)	
13	Working Capital Allowance	1,060,564	594,768	-	594,768	322,259	917,027	935,163	A-17, A-18, A-19
14	Unfunded OPEB Adjustment	(411,811)	(411,811)	158,923	(252,888)	(152,631)	(405,520)	(329,204)	A-3
15	Total	27,066,501	31,042,526	5,925,952	36,968,478	2,643,238	39,611,716	38,047,730	

01



Wastewater Rate Base Calculation  
 Company: United Water Florida  
 Docket No.: 980214-WS  
 Projected Test Year Ended: 12/31/99  
 Base Year [x] or Projected [x]

Florida Public Service Commission  
 Schedule A-2, Wastewater  
 Page 1 of 1  
 Preparer: F McGuire

Explanation: Provide the calculation of 13-month average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. Use the Balance Sheet Method approach to determine working capital.  
 December 31, 1997

	Historical Base Year			Intermediate Year		Projected Test Year		Supporting Schedules
	13-Month Avg.		Adjustment	Balance 12/31/98	Adjustment	Balance at 12/31/99	13-Month Avg.	
	1997	Balance -12/31/97					1999	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1 Utility Plant in Service	89,906,035	96,680,528	10,248,790	106,929,318	11,094,991	118,024,309	111,996,158	A-6
2 Utility Land & Land Rights	2,991,944	2,991,944	1,171,300	4,163,244	0	4,163,244	4,163,244	A-6
3 Total Utility Plant in Svc.	92,897,979	99,672,472	11,420,090	111,092,562	11,094,991	122,187,553	116,159,402	A-3, A-6
4 Less: Non-Used & Useful Plant								
5 Construction Work In Progress	1,870,347	5,097,310	(5,097,310)					
6 Less Accum. Depreciation	(20,014,314)	(22,268,834)	(3,611,489)	(25,880,323)	(3,295,158)	(29,175,481)	(27,616,719)	A-3, A-10, B-14
7 Less CIAC	(35,346,854)	(36,561,158)	(3,085,000)	(39,646,158)	(2,230,000)	(41,876,158)	(40,849,312)	A-3, A-12
8 Accumulated Amortiz. of CIAC	11,193,196	11,659,876	1,273,791	12,933,667	1,363,621	14,297,288	13,609,392	A-3, A-14
9 Acquisition Adjustments	897,986	867,986	-	867,986	-	867,986	867,986	A-3,
10 Accum. Amort. of Acq. Adjustments	(317,096)	(338,795)	(34,636)	(373,431)	(37,556)	(410,987)	(392,209)	A-3
11 Less Advances for Construction	(10,331)	(67,149)		(67,149)		(67,149)	(67,149)	
13 Working Capital Allowance	1,885,447	1,057,366	-	1,057,366	572,905	1,630,271	1,662,511	A-17, A-18, A-19
14 Unfunded OPEB Adjustment	(732,109)	(732,109)	282,530	(449,579)	(330,701)	(780,281)	(614,930)	A-3
15 Total	52,324,252	58,386,965	1,147,976	59,534,941	7,138,102	66,673,042	62,758,972	

Schedule of Water and Wastewater Adjustments  
 Company: United Water Florida  
 Docket No.: 980214-WS  
 Projected Test Year ended 12/31/99  
 Historic [x] or Projected [x]

Florida Public Service Commission  
 Schedule A-3  
 Page / of 2  
 Preparer: F McGuire

Explanation: Provide a detailed description of all adjustments  
 with a total for each rate base line item.

Line No.	Item	Water	Wastewater	Combined	Supporting Schedules	
					Water	Wastewater
1	Balance 12/31/96	50,339,885	91,650,674	141,990,559		
2	Misc Plant Adjustment	(23,776)		(23,776)		
3	FH Plant Additions 1997	4,073,112	5,636,738	9,709,850		
4	Sunray Acquisition 1997	2,433,520	3,694,181	6,127,701		
5	Sunray 973 & 974 transfer	24,610	43,751	68,361		
6	Force Main Easement		8,776	8,776		
7	AFUDC Adj	(40,986)	(173,706)	(214,692)		
8	Yulee Land Reclass		(1,175,696)	(1,175,696)		
9	Retirements 1997	(187,326)	(12,244)	(199,570)		
10	Balance 12/31/97	56,619,039	99,672,474	156,291,513	A-5, 1997	A-6, 1997
	<b>1998 Adjustments:</b>					
11	Construction Program - 1998	11,817,200	11,466,500	23,283,700	G-7	G-7
12	Retirements-1998	(115,500)	(46,412)	(161,912)	G-8	G-8
13	<b>Balance Line 3, Col 3, A-1</b>	<b>11,701,700</b>	<b>11,420,088</b>	<b>23,121,788</b>		
14	Balance 12/31/98 (Lines 10 + 13)	68,320,739	111,092,562	179,413,301	A-5, 1998	A-6, 1998
	<b>1999 Adjustments:</b>					
15	Construction Program - 1999	5,284,500	11,826,900	17,111,400	G-9	G-9
16	Plant Retirments - 1999	(129,000)	(731,909)	(860,909)	G-10	G-10
17	<b>Balance Line 3, Col. 5, A-1</b>	<b>5,155,500</b>	<b>11,094,991</b>	<b>16,250,491</b>		
	Plant Balance 12/31/99	73,476,239	122,187,553	195,663,792		
	<b>Accumulated Depreciation</b>					
18	Balance 12/31/96	8,516,588	18,379,947	26,896,535		
19	Depreciation 1997	1,353,562	2,980,864	4,334,426		
20	Retirements - 1997	(187,326)	(12,244)	(199,570)		
21	Net Salvage	(1,159)	(6,101)	(7,260)		
22	SunRay Acquisition	618,588	980,902	1,599,490		
23	RWIP Change 12/31/97	(116,787)	(54,534)	(171,321)		
24	Balance 12/31/97	10,183,466	22,268,834	32,452,300	A-9, 1997	A-10, 1997
	<b>1998 Adjustments:</b>					
25	Depreciation 1998	1,872,946	3,662,901	5,535,847	B-13, 1998	B-14, 1998
26	Retirements - 1998	(115,500)	(46,412)	(161,912)	G-8	G-8
27	Cost of Removal - 1998	(39,500)	(5,000)	(44,500)	G-11	G-11
28	<b>Balance, Line 6, Col 3, A-1</b>	<b>1,717,946</b>	<b>3,611,489</b>	<b>5,329,435</b>		
29	Balance 12/31/98	11,901,412	25,880,323	37,781,735	A-9, 1998	A-10, 1998
	<b>1999 Adjustments:</b>					
31	Depreciation 1999	2,141,982	4,087,067	6,229,049	B-13, 1999	B-14, 1999
32	Retirements - 1999	(129,000)	(731,909)	(860,909)	G-10	G-10
33	Cost of Removal - 1999	(25,000)	(60,000)	(85,000)	G-12	G-12
34	<b>Balance, Line 6, Col 5, A-1</b>	<b>1,987,982</b>	<b>3,295,158</b>	<b>5,283,140</b>		

Schedule of Water and Wastewater Adjustments

Company: United Water Florida

Docket No.: 980214-WS

Projected Test Year ended 12/31/99

Historic [x] or Projected [x]

Explanation: Provide a detailed description of all adjustments with a total for each rate base line item.

Florida Public Service Commission

Schedule A-3

Page 2 of 2

Preparer: F McGuire

Line No.	Item	Water	Wastewater	Combined	Supporting Schedules	
					Water	Wastewater
35	Balance 12/31/99	13,889,394	29,175,481	43,064,875	A-9, 1999	A-10, 1999
<b>CONTRIBUTIONS IN AID OF CONSTR.</b>						
36	Balance 12/31/97	24,339,330	36,561,158	60,900,488	A-12, 1997	A-12, 1997
37	Additions 12/31/98 (Line 7, Col 3, A-1)	1,880,000	3,085,000	4,965,000	G-6	G-6
38	Balance 12/31/98	26,219,330	39,646,158	65,865,488	A-12, 1998	A-12, 1998
39	Additions 12/31/99, (Line 7, Col 5, A-1)	1,292,000	2,230,000	3,522,000	G-5	G-5
40	Balance 12/31/99	27,511,330	41,876,158	69,387,488	A-12, 1999	A-12, 1999
41	<b>Amortization</b>					
42	Balance 12/31/97	5,716,369	11,659,876	17,376,245	A-14, 1997	A-14, 1997
43	Amortization 1998 (Line 8, Col 3, A-1)	588,144	1,273,791	1,861,935	G-3	G-3
44	Balance 12/31/98	6,304,513	12,933,667	19,238,180	A-14, 1998	A-14, 1998
45	Amortization 1999 (Line 8, Col 5, A-1)	627,809	1,363,621	1,991,430	G-4	G-4
46	Balance 12/31/99	6,932,322	14,297,288	21,229,610	A-14, 1999	A-14, 1999
47	Utility Plant Acquisition Adjustment	Please refer to Schedule		G-2		
48	Cash Working Capital Allowance	Please refer to Schedule		A-17		
49	OPEB rate base reduction	Please refer to Schedule		G-1		

**Schedule of Water and Wastewater Plant in Service  
Annual Balances Subsequent to Last Established Rate Base**

**Florida Public Service  
Commission**

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

Schedule: A-4  
Page: 1 of 1  
Preparer: David deNagy

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-end Balance	
		Water	Wastewater
1	12/31/96 Balance	50,316,109	91,650,674
2	1997 Additions	4,385,764	5,506,780
3	1997 Retirements	(187,326)	(12,244)
4	1997 Adjustments	2,433,520	2,527,261
5			
6	12/31/97 Balance	56,948,067	99,672,471
7	1998 Additions	11,817,200	11,466,500
8	1998 Retirements	(115,500)	(46,412)
9	1998 Adjustments	0	0
10			
11	12/31/98 Balance	68,649,767	111,092,559
12	1999 Additions	5,284,500	11,826,900
13	1999 Retirements	(129,000)	(731,909)
14	1999 Adjustments	0	0
15			
16	12/31/99 Balance	73,805,267	122,187,550
17			
18			

19 Supporting Schedules: A-5, A-6

20 Recap Schedules: A-18

21 Note: Water 1997, 1998 & 1999 balances include plant related to the AFUDC adjustment of 329,028.

22 Note: Wastewater 1997, 1998 & 1999 includes 8,776 proforma adjustment of Plant Held for Future Use.

**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 [ ]

Provide month ending balances for each  
 month of the test year and the ending  
 balance for the prior year.

Florida Public Service Commission  
 Schedule A-5  
 Page / of 15  
 Preparer: McGuire'  
 Recap Schedules: A1, A4

A/C NUMBER	Water Plant DESCRIPTION	12/31/96 BALANCE	1997 Jan	1997 Feb	1997 Mar	1997 Apr	1997 May
OLD/NEW	INTANGIBLE PLANT						
301/301.1	WO ORGANIZATION	142,988	142,988	142,988	142,988	142,988	142,988
	CP	44,050	44,050	44,050	44,050	44,050	44,050
	SA	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)
302/302.1	WO FRANCHISE & CONSENTS	146,609	146,609	146,609	146,609	146,609	146,609
	CP	35,808	35,808	35,808	35,808	35,808	35,808
	SA	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)
303	MISC. INTANGIBLE PLANT	174,415	174,415	174,415	174,415	174,415	174,415
			-	-	-	-	-
TOTAL	INTANGIBLE PLANT		-	-	-	-	-
			-	-	-	-	-
	SOURCE OF SUPPLY PLANT		-	-	-	-	-
			-	-	-	-	-
310/303.2	LAND & LAND RIGHTS	501,904	501,904	501,904	501,904	501,904	501,904
311/304.2	STRUCTURES & IMPROVEMENTS	576,597	576,597	576,597	576,597	576,597	576,597
312/305.2	COLLECT & IMPOUND RESERVOIR	297,614	297,614	297,614	297,614	297,614	297,614
313/306.2	LAKE, RIVER, & OTHER INTAKE	-	-	-	-	-	-
314/307.2	WELLS & SPRINGS	923,737	923,737	923,737	923,737	923,737	923,737
315/308.2	INFILTRATION GALLERIES	7,512	7,512	7,512	7,512	7,512	7,512
316/309.2	SUPPLY MAINS	241,007	241,007	241,007	241,007	241,007	241,007
317	OTHER SOURCE PLANT	6,146	6,146	6,146	6,146	6,146	6,146
			-	-	-	-	-
TOTAL	SOURCE OF SUPPLY		-	-	-	-	-
			-	-	-	-	-
	PUMPING PLANT		-	-	-	-	-
			-	-	-	-	-
320/303.2	LAND & LAND RIGHTS	59,021	59,021	59,021	59,021	59,021	59,021
321/304.2	STRUCTURES & IMPROVEMENTS	1,394,445	1,394,445	1,394,445	1,394,445	1,394,445	1,394,445
322	BOILER PLANT EQUIP	-	-	-	-	-	-
323/311.2	OTHER POWER PROD.EQUIP	983,229	983,229	983,229	983,229	983,229	983,229
324/311.2	STEAM PUMPING EQUIP	-	-	-	-	-	-
325/311.2	ELECTRIC PUMPING EQUIP	1,938,059	1,929,594	1,935,965	1,935,965	1,935,810	1,935,798

**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 [ ]

Provide month ending balances for each  
 month of the test year and the ending  
 balance for the prior year.

Florida Public Service Commission  
 Schedule A-5  
 Page 2 of 15  
 Preparer: McGuire'  
 Recap Schedules: A1, A4

A/C NUMBER	Water Plant DESCRIPTION	12/31/96 BALANCE	1997 Jan	1997 Feb	1997 Mar	1997 Apr	1997 May
326/311.2	DIESEL PUMPING EQUIP		-	-	-	-	-
327/311.2	HYDRAULIC PUMPING EQUIP	43,510	43,510	43,510	43,510	43,510	43,510
328/311.2	OTHER PUMPING EQUIP	148,220	148,220	148,220	148,220	148,220	148,220
			-	-	-	-	-
TOTAL	PUMPING PLANT		-	-	-	-	-
			-	-	-	-	-
	WATER TREATMENT PLANT		-	-	-	-	-
			-	-	-	-	-
330/303.3	LAND & LAND RIGHTS	84,778	84,778	84,778	84,778	84,778	84,778
331/304.3	STRUCTURES & IMPROVEMENTS	744,397	740,298	740,298	740,298	739,995	742,472
332/320.3	WATER TREATMENT EQUIP	1,134,836	1,130,292	1,130,292	1,130,292	1,129,956	1,137,689
			-	-	-	-	-
TOTAL	WATER TREATMENT PLANT		-	-	-	-	-
			-	-	-	-	-
	TRANS & DIST PLANT		-	-	-	-	-
			-	-	-	-	-
340/303.4	LAND & LAND RIGHTS	7,570	7,570	7,570	7,570	7,570	7,570
341/304.4	STRUCTURES & IMPROVEMENTS	26,662	26,662	26,662	26,662	26,662	26,662
342/330.4	DIST. STANDPIPES & RESERVOIRS	1,869,358	1,869,358	1,869,358	1,869,358	1,869,358	1,869,358
343/331.2	TRANS & DIST MAINS	23,920,302	23,920,452	23,923,384	23,923,728	23,926,585	24,026,636
344	FIRE MAINS	110,805	110,805	110,805	110,805	110,805	110,805
345/333.4	SERVICES	7,541,263	7,546,583	7,566,435	7,585,380	7,628,862	7,681,695
			-	-	-	-	-
346/334.4	METERS	2,877,168	2,880,688	2,912,608	2,917,542	2,935,040	2,960,098
347/334.4	METER INSTALLATION	41,316	41,316	41,316	41,316	41,316	41,316
348/335.4	HYDRANTS	2,026,805	2,026,805	2,029,222	2,031,158	2,031,546	2,040,319
349/339.4	OTHER TRANS & DIST PLANT	23,760	23,760	23,760	23,760	23,760	23,760
			-	-	-	-	-
TOTAL	TRANS & DIST PLANT		-	-	-	-	-
			-	-	-	-	-
	GENERAL PLANT		-	-	-	-	-
			-	-	-	-	-
389/303.5	WO LAND & LAND RIGHTS	4,756	4,756	4,756	4,756	4,756	4,756
	CP	529,679	529,679	529,679	529,679	529,679	529,679

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 [ ]

Florida Public Service Commission

Schedule A-5

Page 5 of 15

T'preparer: Metcalf

Recap Schedules: A1, A4

Provide month ending balances for each month of the test year and the ending balance for the prior year.

A/C	NUMBER	DESCRIPTION	12/31/96	1997	1997	1997	1997	1997
		Water Plant	BALANCE	Jan	Feb	Mar	Apr	May
SA	390/304.5	STRUCTURES & IMPROVEMENTS	(264,840)	34,666	34,666	(264,840)	34,666	(264,840)
CP			1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036
SA	391/340.5	OFFICE FURNITURE & EQUIP	(772,519)	-	(772,519)	(772,519)	(772,519)	(772,519)
WO		FURNITURE & EQUIP	530,822	614,925	615,857	758,858	775,153	813,057
CP		FURNITURE & EQUIP	171,079	171,079	171,079	171,079	171,079	171,079
CP		TERMINAL SYSTEM	140,990	140,990	140,990	140,990	140,990	140,990
SA		SEWER ALLOCATION	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)
	391	TOTAL OFFICE FURN. & FIXTURES	-	-	-	-	-	-
	392/341.5	TRANSPORTATION	(371,152)	-	(371,152)	(371,152)	(371,152)	(371,152)
WO		1. WATER ONLY	20,828	20,828	20,828	20,828	20,828	20,828
CP		2. 1991	109,086	109,086	109,086	109,086	109,086	109,086
CP		3. 1992	15,944	15,944	15,944	15,944	15,944	15,944
CP		4. 1982	6,506	6,506	6,506	6,506	6,506	6,506
CP		5. 1983	13,657	13,657	13,657	13,657	13,657	13,657
CP		6. 1993	12,471	12,471	12,471	12,471	12,471	12,471
CP		7. 1985	58,138	58,138	58,138	58,138	58,138	58,138
CP		8. 1986	29,592	29,592	29,592	29,592	29,592	29,592
CP		9. 1987	27,475	27,475	27,475	27,475	27,475	27,475
CP		10. 1988	51,396	51,396	51,396	51,396	51,396	51,396
CP		11. 1989	126,164	126,164	126,164	126,164	126,164	126,164
CP		12. 1990	(329,882)	(329,882)	(329,882)	(329,882)	(329,882)	(329,882)
SA		10. SEWER ALLOCATION	-	-	-	-	-	-
	392/341.5	TOTAL TRANSPORTATION EQUIP	-	-	-	-	-	-
WO		STORES EQUIPMENT	18,428	18,428	18,428	18,428	18,428	18,428
CP			(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)
SA			-	-	-	-	-	-
WO	393/342.5	TOOLS, SHOP, GARAGE EQUIP	(52,955)	-	(52,955)	-	-	(52,955)
WO	394/343.5	WATER ONLY	(52,955)	-	(52,955)	-	-	(52,955)

**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 [ ]

Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule A-5

Page 4 of 15

Preparer: McGuire

Recap Schedules: A1, A4

A/C	NUMBER	Water Plant DESCRIPTION	12/31/96 BALANCE	1997 Jan	1997 Feb	1997 Mar	1997 Apr	1997 May
394/343.5		TOTAL TOOLS, SHOP GARAGE EQUIP						
			29,769	29,769	29,765	29,769	29,769	29,769
			96,511	96,511	96,511	96,511	96,511	96,511
			(63,707)	(63,707)	(63,707)	(63,707)	(63,707)	(63,707)
395/344.5		LABORATORY EQUIPMENT						
			1,459	1,459	1,459	1,459	1,459	1,459
			21,354	21,354	21,354	21,354	21,354	21,354
			(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)
396/345.5		POWER OPERATED EQUIPMENT						
			34,226	34,226	34,226	34,226	34,226	34,226
			13,621	13,621	13,621	13,621	13,621	13,621
			22,515	22,515	22,515	22,515	22,515	22,515
			97,745	97,745	97,745	97,745	97,745	97,745
			(66,943)	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)
396/345.5		TOTAL POWER OPER EQUIP						
			108,740	108,740	108,740	108,740	108,740	108,740
			825,758	825,758	825,758	825,758	825,758	825,758
			(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)
398/347.5		MISCELLANEOUS EQUIP						
			13,740	13,740	13,740	13,740	13,740	13,740
			11,385	11,385	11,385	11,385	11,385	11,385
			78,230	78,230	78,230	78,230	78,230	78,230
			(44,809)	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)
398/347.5		TOTAL MISCELLANEOUS EQUIP						
			29,983	29,983	29,983	29,983	29,983	29,983
			8,154	8,154	8,154	8,154	8,154	8,154
			(4,077)	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)
399/348.5		OTHER TANGIBLE PROPERTY						
			29,983	29,983	29,983	29,983	29,983	29,983
			8,154	8,154	8,154	8,154	8,154	8,154
			(4,077)	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)
		TOTAL GENERAL PLANT						



**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 [ ]

Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule A-5

Page 5 of 15

Preparer: McGuire

Recap Schedules: A1, A4

A/C NUMBER	Water Plant DESCRIPTION	1997					1997 May
		12/31/96 BALANCE	Jan	Feb	Mar	Apr	
	AFUDC Adjustment	(40,986)	(40,986)	(40,986)	(40,986)	(40,986)	(40,986)
	ROUNDING	(8)	(8)	(8)	(8)	(8)	(8)
	OTHER PROP.						
	Land Easement						
	UNCLASSIFIED PLANT	979	979	979	979	979	979
<b>TOTAL PLANT IN SERVICE</b>		<u>50,275,122</u>	<u>50,351,108</u>	<u>50,415,531</u>	<u>50,584,691</u>	<u>50,664,418</u>	<u>50,899,236</u>

**UNITED WATER FLORIDA**  
 Water Plant in Service by primary acct.  
 Docket No.: 980214-WS  
 Projected Test Year ended 12/31/99  
 Schedule-II Historical Base Year ended 12/31/97  
 Historic [x] Projected [ ]

Provide month ending balances for each  
 month of the test year and the ending  
 balance for the prior year.

Florida Public Service Commission  
 Schedule A-5  
 Page 6 of 15  
 Preparer: McGuire  
 Recap Schedules: A1, A4

A/C NUMBER	Water Plant DESCRIPTION	1997 Jun	1997 Jul	1997 Aug	1997 Sep	1997 Oct	1997 Nov
OLD/NEW	INTANGIBLE PLANT						
301/301.1	WO ORGANIZATION	142,988	142,988	142,988	142,988	142,988	202,559
	CP	44,050	44,050	44,050	44,050	44,050	44,050
	SA	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)
302/302.1	WO FRANCHISE & CONSENTS	146,609	146,609	146,609	146,609	146,609	295,686
	CP	35,808	35,808	35,808	35,808	35,808	35,808
	SA	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)
303	MISC. INTANGIBLE PLANT	174,415	174,415	174,415	174,415	174,415	235,840
		-	-	-	-	-	-
TOTAL	INTANGIBLE PLANT	-	-	-	-	-	-
		-	-	-	-	-	-
	SOURCE OF SUPPLY PLANT	-	-	-	-	-	-
		-	-	-	-	-	-
310/303.2	LAND & LAND RIGHTS	501,904	501,904	501,904	501,904	501,904	501,904
311/304.2	STRUCTURES & IMPROVEMENTS	576,597	576,597	576,597	576,597	576,597	680,483
312/305.2	COLLECT & IMPOUND RESERVOIR	297,614	297,614	297,614	297,614	297,614	297,614
313/306.2	LAKE, RIVER, & OTHER INTAKE	-	-	-	-	-	-
314/307.2	WELLS & SPRINGS	923,737	923,737	923,737	923,737	923,737	1,079,307
315/308.2	INFILTRATION GALLERIES	7,512	7,512	7,512	7,512	7,512	7,512
316/309.2	SUPPLY MAINS	241,007	241,007	241,007	241,007	241,007	241,007
317	OTHER SOURCE PLANT	6,146	6,146	6,146	6,146	6,146	6,146
		-	-	-	-	-	-
TOTAL	SOURCE OF SUPPLY	-	-	-	-	-	-
		-	-	-	-	-	-
	PUMPING PLANT	-	-	-	-	-	-
		-	-	-	-	-	-
320/303.2	LAND & LAND RIGHTS	59,021	59,021	59,021	59,021	59,021	59,021
321/304.2	STRUCTURES & IMPROVEMENTS	1,394,445	1,394,445	1,394,445	1,394,445	1,394,445	1,394,445
322	BOILER PLANT EQUIP	-	-	-	-	-	-
323/311.2	OTHER POWER PROD.EQUIP	983,229	983,229	983,229	983,229	983,229	983,229
324/311.2	STEAM PUMPING EQUIP	-	-	-	-	-	-
325/311.2	ELECTRIC PUMPING EQUIP	1,935,797	1,935,797	1,936,712	1,936,712	1,939,922	2,347,315

**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 [ ]

Provide month ending balances for each  
 month of the test year and the ending  
 balance for the prior year.

Florida Public Service Commission  
 Schedule A-5  
 Page 7 of 15  
 Preparer: McGuire  
 Recap Schedules: A1, A4

A/C	Water Plant	1997	1997	1997	1997	1997	1997
NUMBER	DESCRIPTION	Jun	Jul	Aug	Scp	Oct	Nov
326/311.2	DIESEL PUMPING EQUIP	-	-	-	-	-	-
327/311.2	HYDRAULIC PUMPING EQUIP	43,510	43,510	43,510	43,510	43,510	43,510
328/311.2	OTHER PUMPING EQUIP	148,220	148,220	148,220	148,220	148,220	148,220
TOTAL	PUMPING PLANT	-	-	-	-	-	-
	WATER TREATMENT PLANT	-	-	-	-	-	-
330/303.3	LAND & LAND RIGHTS	84,778	84,778	84,778	84,778	84,778	84,778
331/304.3	STRUCTURES & IMPROVEMENTS	742,656	742,656	744,439	744,541	749,774	750,310
332/320.3	WATER TREATMENT EQUIP	1,154,212	1,359,371	1,363,996	1,368,934	1,406,855	2,069,392
TOTAL	WATER TREATMENT PLANT	-	-	-	-	-	-
	TRANS & DIST PLANT	-	-	-	-	-	-
340/303.4	LAND & LAND RIGHTS	7,570	7,570	7,570	7,570	7,570	7,570
341/304.4	STRUCTURES & IMPROVEMENTS	26,662	26,662	26,662	26,662	26,662	26,662
342/330.4	DIST. STANDPIPES & RESERVOIRS	1,869,358	1,869,358	1,869,358	1,869,358	1,869,358	1,895,083
343/331.2	TRANS & DIST MAINS	24,256,814	24,441,472	24,691,450	24,773,033	24,856,016	26,025,690
344	FIRE MAINS	110,805	110,805	110,805	110,805	110,805	110,805
345/333.4	SERVICES	7,734,468	7,838,348	7,955,167	7,985,093	8,009,375	8,187,039
346/334.4	METERS	3,002,270	3,033,282	3,052,061	3,079,280	3,096,167	3,141,142
347/334.4	METER INSTALLATION	41,316	41,316	41,316	41,316	41,316	41,316
348/335.4	HYDRANTS	2,065,659	2,085,685	2,107,056	2,120,674	2,129,237	2,173,728
349/339.4	OTHER TRANS & DIST PLANT	23,760	23,760	23,760	23,760	23,760	23,760
TOTAL	TRANS & DIST PLANT	-	-	-	-	-	-
	GENERAL PLANT	-	-	-	-	-	-
389/303.5	WO	4,756	4,756	4,756	4,756	4,756	4,756
	CP	529,679	529,679	529,679	529,679	529,679	529,679

Provide month ending balances for each  
 month of the test year and the ending  
 balance for the prior year.

A/C	NUMBER	DESCRIPTION	Water Plant	1997	1997	1997	1997	1997	1997
390/304.5	WO	STRUCTURES & IMPROVEMENTS		(264,840)	34,666	61,127	61,199	77,743	(264,840)
	CP			1,545,036	(772,519)	1,545,036	1,545,036	(772,519)	1,545,036
391/340.5	SA	OFFICE FURNITURE & EQUIP							
	WO	FURNITURE & EQUIP		833,866	871,853	966,728	988,764	1,006,278	1,056,327
	CP	FURNITURE & EQUIP		171,079	171,079	171,079	171,079	171,079	171,079
	CP	TERMINAL SYSTEM		140,990	140,990	140,990	140,990	140,990	140,990
	SA	SEWER ALLOCATION		(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)
392/341.5		TOTAL OFFICE FURN. & FIXTURES		-	-	-	-	-	-
	WO	1. WATER ONLY		(371,152)	(371,152)	(371,152)	(371,152)	(371,152)	(371,152)
	CP	2. 1991		20,828	20,828	20,828	20,828	20,828	20,828
	CP	3. 1992		109,086	109,086	109,086	109,086	109,086	109,086
	CP	4. 1982		15,944	15,944	15,944	15,944	15,944	15,944
	CP	5. 1983		6,506	6,506	6,506	6,506	6,506	6,506
	CP	6. 1993		13,657	13,657	13,657	13,657	13,657	13,657
	CP	7. 1985		12,471	12,471	12,471	12,471	12,471	12,471
	CP	8. 1986		58,138	58,138	58,138	58,138	58,138	58,138
	CP	9. 1987		29,592	29,592	29,592	29,592	29,592	29,592
	CP	10. 1988		27,475	27,475	27,475	27,475	27,475	27,475
	CP	11. 1989		51,396	51,396	51,396	51,396	51,396	51,396
	CP	12. 1990		126,164	126,164	126,164	126,164	126,164	126,164
392/341.5	SA	10. SEWER ALLOCATION		(329,882)	(329,882)	(329,882)	(329,882)	(329,882)	(329,882)
392/342.5	WO	STORES EQUIPMENT		18,428	18,428	18,428	18,428	18,428	18,428
	CP			(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)
394/343.5	SA	TOOLS, SHOP, GARAGE EQUIP		-	-	-	-	-	-
	WO	WATER ONLY		(52,955)	(52,955)	(52,955)	(52,955)	(52,955)	(52,955)

**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 [ ]

Provide month ending balances for each  
 month of the test year and the ending  
 balance for the prior year.

Florida Public Service Commission  
 Schedule A-5  
 Page 9 of 15  
 Preparer: McGuire  
 Recap Schedules: A1, A4

A/C NUMBER	Water Plant DESCRIPTION	1997 Jun	1997 Jul	1997 Aug	1997 Sep	1997 Oct	1997 Nov
	CP 1981 & PRIOR	29,769	29,769	29,769	29,769	29,769	29,769
	CP 1982 & AFTER	96,511	96,511	96,511	96,511	96,511	96,511
	SA SEWER ALLOCATION	(63,707)	(63,707)	(63,707)	(63,707)	(63,707)	(63,707)
394/343.5	TOTAL TOOLS,SHOP GARAGE EQUIP	-	-	-	-	-	-
395/344.5	WO LABORATORY EQUIPMENT	1,459	1,459	1,459	1,459	1,459	1,459
	CP	21,354	21,354	21,354	21,354	21,354	21,354
	SA	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)
396/345.5	POWER OPERATED EQUIPMENT	-	-	-	-	-	-
	WO WATER ONLY	34,226	34,226	34,226	34,226	34,226	34,226
	CP PRIOR 1981	13,621	13,621	13,621	13,621	13,621	13,621
	CP 1981 BACKHOE	22,515	22,515	22,515	22,515	22,515	22,515
	CP 1982 & AFTER	97,745	97,745	97,745	97,745	97,745	97,745
	SA SEWER ALLOCATION	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)
396/345.5	TOTAL POWER OPER EQUIP	-	-	-	-	-	-
397/346.5	WO COMMUNICATION EQUIPMENT	108,740	108,740	108,740	108,740	108,740	108,740
	CP SCADA	825,758	825,758	825,758	825,758	825,758	825,758
	SA	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)
398/347.5	MISCELLANEOUS EQUIP	-	-	-	-	-	-
	WO WATER ONLY	13,740	13,740	13,740	16,321	16,321	30,657
	CP 1. PRIOR 1982	11,385	11,385	11,385	11,385	11,385	11,385
	CP 2. 1983 & AFTER	78,230	78,230	78,230	78,230	78,230	78,230
	SA SEWER ALLOCATION	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)
398/347.5	TOTAL MISCELLANEOUS EQUIP	-	-	-	-	-	-
399/348.5	WO OTHER TANGIBLE PROPERTY	29,983	29,983	29,983	29,983	29,983	29,983
	CP	8,154	8,154	8,154	8,154	8,154	8,154
	SA	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)
	TOTAL GENERAL PLANT	-	-	-	-	-	-

**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 [ ]

Provide month ending balances for each  
 month of the test year and the ending  
 balance for the prior year.

Florida Public Service Commission  
 Schedule A-5  
 Page 10 of 15  
 Preparer: McGuire  
 Recap Schedules: A1, A4

A/C NUMBER	Water Plant DESCRIPTION	1997 Jun	1997 Jul	1997 Aug	1997 Sep	1997 Oct	1997 Nov
	AFUDC Adjustment	(40,986)	(40,986)	(40,986)	(40,986)	(40,986)	(40,986)
	ROUNDING	(8)	(8)	(8)	(8)	(8)	(8)
	OTHER PROP.	-	-	-	-	-	-
	Land Easement	-	-	-	-	-	-
	UNCLASSIFIED PLANT	979	979	979	979	979	979
		-	-	-	-	-	-
<b>TOTAL PLANT IN SERVICE</b>		<b>51,287,213</b>	<b>51,896,396</b>	<b>52,405,613</b>	<b>52,587,615</b>	<b>52,800,752</b>	<b>55,982,666</b>

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 [ ]

Florida Public Service Commission  
 Schedule A-5  
 Page // of 15  
 Preparer: McGuire  
 Recap Schedules: A1, A4

Provide the month ending balances for each  
 month of the test year and the ending  
 balance for the prior year.

A/C	Water Plant	DESCRIPTION	1997	13-Month
NUMBER			Dec	Average

	OLD/NEW	INTANGIBLE PLANT		
301/301.1	WO	ORGANIZATION	202,559	152,152.77
	CP		44,050	44,050.00
	SA		(22,025)	(22,025.00)
302/302.1	WO	FRANCHISE & CONSENTS	295,686	169,543.92
	CP		35,808	35,808.00
	SA		(16,941)	(16,941.00)
303		MISC. INTANGIBLE PLANT	235,840	183,865.00
	TOTAL	INTANGIBLE PLANT	-	-
		SOURCE OF SUPPLY PLANT	-	-
310/303.2		LAND & LAND RIGHTS	501,904	501,904.00
311/304.2		STRUCTURES & IMPROVEMENTS	680,483	592,579.53
312/305.2		COLLECT & IMPOUND RESERVOIR	297,614	297,614.00
313/306.2		LAKE, RIVER, & OTHER INTAKE	-	-
314/307.2		WELLS & SPRINGS	1,079,307	947,670.85
315/308.2		INFILTRATION GALLERIES	7,512	7,512.00
316/309.2		SUPPLY MAINS	241,007	241,007.00
317		OTHER SOURCE PLANT	6,146	6,146.00
	TOTAL	SOURCE OF SUPPLY	-	-
		PUMPING PLANT	-	-
320/303.2		LAND & LAND RIGHTS	59,021	59,021.00
321/304.2		STRUCTURES & IMPROVEMENTS	1,394,445	1,394,445.00
322		BOILER PLANT EQUIP	-	-
323/311.2		OTHER POWER PROD. EQUIP	983,229	983,229.00
324/311.2		STEAM PUMPING EQUIP	-	-
325/311.2		ELECTRIC PUMPING EQUIP	2,493,807	2,010,558.11

**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 [ ]

Provide the month ending balances for each  
 month of the test year and the ending  
 balance for the prior year.

Florida Public Service Commission  
 Schedule A-5  
 Page 2 of 15  
 Preparer: McGuire  
 Recap Schedules: A1, A4

A/C	Water Plant	1997	13-Month
NUMBER	DESCRIPTION	Dec	Average
326/311.2	DIESEL PUMPING EQUIP	-	-
327/311.2	HYDRAULIC PUMPING EQUIP	43,510	43,510.00
328/311.2	OTHER PUMPING EQUIP	148,220	148,220.00
		-	-
TOTAL	PUMPING PLANT	-	-
		-	-
	WATER TREATMENT PLANT	-	-
		-	-
330/303.3	LAND & LAND RIGHTS	84,778	84,778.00
331/304.3	STRUCTURES & IMPROVEMENTS	737,770	743,069.60
332/320.3	WATER TREATMENT EQUIP	2,090,600	1,354,362.95
		-	-
TOTAL	WATER TREATMENT PLANT	-	-
		-	-
		-	-
	TRANS & DIST PLANT	-	-
		-	-
340/303.4	LAND & LAND RIGHTS	7,570	7,570.00
341/304.4	STRUCTURES & IMPROVEMENTS	101,671	32,431.93
342/330.4	DIST. STANDPIPES & RESERVOIRS	2,327,711	1,906,594.74
343/331.2	TRANS & DIST MAINS	25,995,066	24,513,894.44
344	FIRE MAINS	110,805	110,805.00
345/333.4	SERVICES	8,177,476	7,802,860.44
		-	-
346/334.4	METERS	3,141,496	3,002,218.62
347/334.4	METER INSTALLATION	41,316	41,316.00
348/335.4	HYDRANTS	2,173,995	2,080,145.34
349/339.4	OTHER TRANS & DIST PLANT	23,760	23,760.00
		-	-
TOTAL	TRANS & DIST PLANT	-	-
		-	-
	GENERAL PLANT	-	-
389/303.5	WO LAND & LAND RIGHTS	4,756	4,756.00
	CP	529,679	529,679.00



**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 [ ]

Provide the month ending balances for each  
 month of the test year and the ending  
 balance for the prior year.

Florida Public Service Commission  
 Schedule A-5  
 Page 13 of 15  
 Preparer: McGuire  
 Recap Schedules: A1, A4

A/C NUMBER	Water Plant DESCRIPTION	1997 Dec	13-Month Average
	SA	(264,840)	(264,840.00)
390/304.5	WO STRUCTURES & IMPROVEMENTS	133,555	59,248.66
	CP	1,545,036	1,545,036.00
	SA	(772,519)	(772,519.00)
391/340.5	OFFICE FURNITURE & EQUIP	-	-
	WO FURNITURE & EQUIP	1,103,777	841,251.29
	CP FURNITURE & EQUIP	171,079	171,079.00
	CP TERMINAL SYSTEM	140,990	140,990.00
	SA SEWER ALLOCATION	(156,035)	(156,035.00)
391	TOTAL OFFICE FURN. & FIXTURES	-	-
392/341.5	TRANSPORTATION	-	-
	WO 1. WATER ONLY	(371,152)	(371,152.00)
	CP 2. 1991	20,828	20,828.00
	CP 3. 1992	109,086	109,086.00
	CP 4. 1982	15,944	15,944.00
	CP 5. 1983	6,506	6,506.00
	CP 6. 1993	13,657	13,657.00
	CP 7. 1985	12,471	12,471.00
	CP 8. 1986	58,138	58,138.00
	CP 9. 1987	29,592	29,592.00
	CP 10. 1988	27,475	27,475.00
	CP 11. 1989	51,396	51,396.00
	CP 12. 1990	126,164	126,164.00
	SA 10. SEWER ALLOCATION	(329,882)	(329,882.00)
392/341.5	TOTAL TRANSPORTAION EQUIP	-	-
393/342.5	WO STORES EQUIPMENT	18,428	18,428.00
	CP	(9,214)	(9,214.00)
	SA	-	-
394/343.5	TOOLS, SHOP, GARAGE EQUIP	-	-
	WO WATER ONLY	(52,955)	(52,955.00)

**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 [ ]

Provide the month ending balances for each  
 month of the test year and the ending  
 balance for the prior year.

Florida Public Service Commission  
 Schedule A-5  
 Page 14 of 15  
 Preparer: McGuire  
 Recap Schedules: A1, A4

A/C NUMBER	Water Plant DESCRIPTION	1997 Dec	13-Month Average
	CP 1981 & PRIOR	29,769	29,769.00
	CP 1982 & AFTER	96,511	96,511.00
	SA SEWER ALLOCATION	(63,707)	(63,707.00)
		-	-
394/343.5	TOTAL TOOLS,SHOP GARAGE EQUIP	-	-
		-	-
395/344.5	WO LABORATORY EQUIPMENT	1,459	1,459.00
	CP	21,354	21,354.00
	SA	(10,678)	(10,678.00)
396/345.5	POWER OPERATED EQUIPMENT	-	-
	WO WATER ONLY	(891)	31,524.69
	CP PRIOR 1981	13,621	13,621.00
	CP 1981 BACKHOE	22,515	22,515.00
	CP 1982 & AFTER	97,745	97,745.00
	SA SEWER ALLOCATION	(66,943)	(66,943.00)
		-	-
396/345.5	TOTAL POWER OPER EQUIP	-	-
		-	-
397/346.5	WO COMMUNICATION EQUIPMENT	108,740	108,740.00
	CP SCADA	825,758	825,758.00
	SA	(412,880)	(412,880.00)
398/347.5	MISCELLANEOUS EQUIP	-	-
	WO WATER ONLY	30,657	16,739.59
	CP 1. PRIOR 1982	11,385	11,385.00
	CP 2. 1983 & AFTER	78,230	78,230.00
	SA SEWER ALLOCATION	(44,809)	(44,809.00)
		-	-
398/347.5	TOTAL MISCELLANEOUS EQUIP	-	-
		-	-
399/348.5	WO OTHER TANGIBLE PROPERTY	29,983	29,983.00
	CP	8,154	8,154.00
	SA	(4,077)	(4,077.00)
		-	-
	TOTAL GENERAL PLANT	-	-

**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  Projected

Provide the month ending balances for each  
 month of the test year and the ending  
 balance for the prior year.

Florida Public Service Commission  
 Schedule A-5  
 Page 13 of 15  
 Preparer: McGuire  
 Recap Schedules: A1, A4

A/C NUMBER	Water Plant DESCRIPTION	1997 Dec	13-Month Average
	AFUDC Adjustment	(40,986)	(40,986)
	ROUNDING	(6)	(7.85)
	OTHER PROP.	-	-
	Land Easement	-	-
	UNCLASSIFIED PLANT	979	979.00
		-	-
<b>TOTAL PLANT IN SERVICE</b>		<b>56,619,039</b>	<b>52,059,185</b>

UNITED WATER FLORIDA

Water Plant in Service by primary acct.

Docket No.: 980214-WS

**'Projected Test Year Ending 12/31/99**

Schedule: Intermediate Year Ending: 12/31/98

'Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-5

Page / of 15

Preparer: F.McGuire

Explanation: Provide the month-end balances and the ending balance for the prior year.

A/C NUMBER	Water Plant DESCRIPTION	12/31/97 BALANCE	1998 Jan	1998 Feb	1998 Mar	1998 Apr	1998 May	1998 Jun
		1	2	3	4	5	6	7
OLD/NEW	INTANGIBLE PLANT							
301/301.1	WO ORGANIZATION	202,559	202,559	202,559	202,559	202,559	202,559	202,559
	CP	44,050	44,050	44,050	44,050	44,050	44,050	44,050
	SA	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)
302/302.1	WO FRANCHISE & CONSENTS	295,686	295,686	295,686	295,686	295,686	295,686	295,686
	CP	35,808	35,808	35,808	35,808	35,808	35,808	35,808
	SA	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)
303	MISC. INTANGIBLE PLANT	235,840	235,840	235,840	235,840	235,840	235,840	235,840
TOTAL	INTANGIBLE PLANT		-	-	-	-	-	-
	SOURCE OF SUPPLY PLANT		-	-	-	-	-	-
310/303.2	LAND & LAND RIGHTS	501,904	501,904	501,904	501,904	501,904	501,904	501,904
311/304.2	STRUCTURES & IMPROVEMENTS	680,483	692,883	740,083	742,783	747,783	747,783	747,783
312/305.2	COLLECT & IMPOUND RESERVOIR	297,614	297,614	297,614	297,614	297,614	297,614	297,614
313/306.2	LAKE, RIVER, & OTHER INTAKE		-	-	-	-	-	-
314/307.2	WELLS & SPRINGS	1,079,307	1,079,307	1,079,307	1,079,307	1,079,307	1,079,307	1,079,307
315/308.2	INFILTRATION GALLERIES	7,512	7,512	7,512	7,512	7,512	7,512	7,512
316/309.2	SUPPLY MAINS	241,007	241,007	241,007	241,007	241,007	241,007	241,007
317	OTHER SOURCE PLANT	6,146	6,146	6,146	6,146	6,146	6,146	6,146
TOTAL	SOURCE OF SUPPLY		-	-	-	-	-	-
	PUMPING PLANT		-	-	-	-	-	-
320/303.2	LAND & LAND RIGHTS	59,021	59,021	59,021	59,021	59,021	59,021	59,021
321/304.2	STRUCTURES & IMPROVEMENTS	1,394,445	1,394,445	1,394,445	1,394,445	1,394,445	1,394,445	1,394,445
322	BOILER PLANT EQUIP		-	-	-	-	-	-
323/311.2	OTHER POWER PROD.EQUIP	983,229	1,048,529	1,095,929	1,095,929	1,095,929	1,095,929	1,095,929
324/311.2	STEAM PUMPING EQUIP		-	-	-	-	-	-
325/311.2	ELECTRIC PUMPING EQUIP	2,493,807	2,481,107	2,481,107	2,481,107	2,488,607	2,488,607	2,488,607

25

**UNITED WATER FLORIDA**  
 Water Plant in Service by primary acct.  
 Docket No.: 980214-WS  
**'Projected Test Year Ending 12/31/99**  
 Schedule: Intermediate Year Ending: 12/31/98  
 'Historic [] Projected []

Florida Public Service Commission  
 Schedule A-5  
 Page 2 of 15  
 Preparer: F. McGuire

Explanation: Provide the month-end balances and  
 the ending balance for the prior year.

A/C NUMBER	Water Plant DESCRIPTION	12/31/97 BALANCE	1998 Jan	1998 Feb	1998 Mar	1998 Apr	1998 May	1998 Jun
		1	2	3	4	5	6	7
326/311.2	DIESEL PUMPING EQUIP		-	-	-	-	-	-
327/311.2	HYDRAULIC PUMPING EQUIP	43,510	43,510	43,510	43,510	43,510	43,510	43,510
328/311.2	OTHER PUMPING EQUIP	148,220	148,220	148,220	148,220	148,220	148,220	148,220
			-	-	-	-	-	-
<b>TOTAL</b>	<b>PUMPING PLANT</b>		-	-	-	-	-	-
	<b>WATER TREATMENT PLANT</b>		-	-	-	-	-	-
330/303.3	LAND & LAND RIGHTS	84,778	84,778	84,778	84,778	84,778	84,778	84,778
331/304.3	STRUCTURES & IMPROVEMENTS	737,770	737,770	737,770	737,770	737,770	737,770	737,770
332/320.3	WATER TREATMENT EQUIP	2,090,600	2,039,000	2,037,000	2,049,300	2,142,100	2,142,100	2,139,100
			-	-	-	-	-	-
<b>TOTAL</b>	<b>WATER TREATMENT PLANT</b>		-	-	-	-	-	-
	<b>TRANS &amp; DIST PLANT</b>		-	-	-	-	-	-
340/303.4	LAND & LAND RIGHTS	7,570	7,570	7,570	7,570	7,570	7,570	7,570
341/304.4	STRUCTURES & IMPROVEMENTS	101,671	101,671	101,671	101,671	101,671	101,671	101,671
342/330.4	DIST. STANDPIPES & RESERVOIRS	2,327,711	2,316,111	2,316,111	2,316,111	2,316,111	2,316,111	2,316,111
343/331.2	TRANS & DIST MAINS	25,995,066	26,608,866	26,962,166	27,098,966	27,352,466	27,970,966	28,254,466
344	FIRE MAINS	110,805	110,805	110,805	110,805	110,805	110,805	110,805
345/333.4	SERVICES	8,177,476	8,348,876	8,433,876	8,543,876	8,638,876	8,733,876	8,873,876
		3,141,496	-	-	-	-	-	-
346/334.4	METERS	41,316	3,171,396	3,194,396	3,217,396	3,240,396	3,263,396	3,286,396
347/334.4	METER INSTALLATION	2,173,995	41,316	41,316	41,316	41,316	41,316	41,316
348/335.4	HYDRANTS	23,760	2,219,195	2,228,395	2,230,395	2,254,395	2,268,895	2,280,895
349/339.4	OTHER TRANS & DIST PLANT		23,760	23,760	23,760	23,760	23,760	23,760
			-	-	-	-	-	-
<b>TOTAL</b>	<b>TRANS &amp; DIST PLANT</b>		-	-	-	-	-	-
	<b>GENERAL PLANT</b>		-	-	-	-	-	-
389/303.5	WO LAND & LAND RIGHTS	4,756	4,756	4,756	4,756	4,756	4,756	4,756

**UNITED WATER FLORIDA**  
 Water Plant in Service by primary acct.  
 Docket No.: 980214-WS  
**Projected Test Year Ending 12/31/99**  
 Schedule: Intermediate Year Ending: 12/31/98  
 'Historic [ ] Projected [x]

Florida Public Service Commission  
 Schedule A-5  
 Page 3 of 15  
 Preparer: F. McGuire

Explanation: Provide the month-end balances and  
 the ending balance for the prior year.

27

A/C NUMBER	Water Plant DESCRIPTION	12/31/97 BALANCE	1998 Jan	1998 Feb	1998 Mar	1998 Apr	1998 May	1998 Jun
		1	2	3	4	5	6	7
	CP	529,679	529,679	529,679	529,679	529,679	529,679	529,679
	SA	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)
390/304.5	WO STRUCTURES & IMPROVEMENTS	133,555	133,555	133,555	133,555	133,555	133,555	133,555
	CP	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036
	SA	(772,519)	(772,519)	(772,519)	(772,519)	(772,519)	(772,519)	(772,519)
391/340.5	OFFICE FURNITURE & EQUIP	-	-	-	-	-	-	-
	WO FURNITURE & EQUIP	1,103,777	1,092,777	1,175,177	1,175,177	1,175,177	1,175,177	1,175,177
	CP FURNITURE & EQUIP	171,079	171,079	171,079	171,079	171,079	171,079	171,079
	CP TERMINAL SYSTEM	140,990	140,990	140,990	140,990	140,990	140,990	140,990
	SA SEWER ALLOCATION	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)
391	TOTAL OFFICE FURN. & FIXTURES	-	-	-	-	-	-	-
392/341.5	TRANSPORTATION	-	-	-	-	-	-	-
	WO 1. WATER ONLY	(371,152)	(371,152)	(371,152)	(371,152)	(371,152)	(371,152)	(371,152)
	CP 2. 1991	20,828	20,828	20,828	20,828	20,828	20,828	20,828
	CP 3. 1992	109,086	109,086	109,086	109,086	109,086	109,086	109,086
	CP 4. 1982	15,944	15,944	15,944	15,944	15,944	15,944	15,944
	CP 5. 1983	6,506	6,506	6,506	6,506	6,506	6,506	6,506
	CP 6. 1993	13,657	13,657	13,657	13,657	13,657	13,657	13,657
	CP 7. 1985	12,471	12,471	12,471	12,471	12,471	12,471	12,471
	CP 8. 1986	58,138	58,138	58,138	58,138	58,138	58,138	58,138
	CP 9. 1987	29,592	29,592	29,592	29,592	29,592	29,592	29,592
	CP 10. 1988	27,475	27,475	27,475	27,475	27,475	27,475	27,475
	CP 11. 1989	51,396	51,396	51,396	51,396	51,396	51,396	51,396
	CP 12. 1990	126,164	126,164	126,164	126,164	126,164	126,164	126,164
	SA 10. SEWER ALLOCATION	(329,882)	(329,882)	(329,882)	(329,882)	(329,882)	(329,882)	(329,882)
392/341.5	TOTAL TRANSPORTATION EQUIP	-	-	-	-	-	-	-
393/342.5	WO STORES EQUIPMENT	18,428	18,428	18,428	18,428	18,428	18,428	18,428
	CP	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)
	SA	-	-	-	-	-	-	-

UNITED WATER FLORIDA  
 Water Plant in Service by primary acct.  
 Docket No.: 980214-WS  
 'Projected Test Year Ending 12/31/99  
 Schedule: Intermediate Year Ending: 12/31/98  
 'Historic [ ] Projected [x]

Florida Public Service Commission  
 Schedule A-5  
 Page 4 of 15  
 Preparer: F.McGuire

Explanation: Provide the month-end balances and  
 the ending balance for the prior year.

A/C NUMBER	Water Plant DESCRIPTION	12/31/97 BALANCE	1998 Jan	1998 Feb	1998 Mar	1998 Apr	1998 May	1998 Jun
		1	2	3	4	5	6	7
394/343.5	TOOLS, SHOP, GARAGE EQUIP							
WO	WATER ONLY	(52,955)	(52,955)	(52,955)	(47,155)	(47,155)	(47,155)	(47,155)
CP	1981 & PRIOR	29,769	29,769	29,769	29,769	29,769	29,769	29,769
CP	1982 & AFTER	96,511	96,511	96,511	96,511	96,511	96,511	96,511
SA	SEWER ALLOCATION	(63,707)	(63,707)	(63,707)	(63,707)	(63,707)	(63,707)	(63,707)
394/343.5	TOTAL TOOLS,SHOP GARAGE EQUIP							
395/344.5	LABORATORY EQUIPMENT	1,459	1,459	1,459	1,459	1,459	1,459	1,459
CP		21,354	21,354	21,354	21,354	21,354	21,354	21,354
SA		(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)
396/345.5	POWER OPERATED EQUIPMENT							
WO	WATER ONLY	(891)	(891)	(891)	(891)	(891)	(891)	(891)
CP	PRIOR 1981	13,621	13,621	13,621	13,621	13,621	13,621	13,621
CP	1981 BACKHOE	22,515	22,515	22,515	22,515	22,515	22,515	22,515
CP	1982 & AFTER	97,745	97,745	97,745	97,745	97,745	97,745	97,745
SA	SEWER ALLOCATION	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)
396/345.5	TOTAL POWER OPER EQUIP							
397/346.5	COMMUNICATION EQUIPMENT	108,740	108,740	108,740	108,740	146,540	146,540	146,540
CP	SCADA	825,758	825,758	825,758	825,758	825,758	825,758	825,758
SA		(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)
398/347.5	MISCELLANEOUS EQUIP							
WO	WATER ONLY	30,657	30,657	30,657	30,657	39,557	39,557	39,557
CP	1. PRIOR 1982	11,385	11,385	11,385	11,385	11,385	11,385	11,385
CP	2. 1983 & AFTER	78,230	78,230	78,230	78,230	78,230	78,230	78,230
SA	WW ALLOCATION	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)
398/347.5	TOTAL MISCELLANEOUS EQUIP							
399/348.5	OTHER TANGIBLE PROPERTY	29,983	29,983	29,983	29,983	29,983	29,983	29,983
CP		8,154	8,154	8,154	8,154	8,154	8,154	8,154

**UNITED WATER FLORIDA**  
 Water Plant in Service by primary acct.  
 Docket No.: 980214-WS  
**'Projected Test Year Ending 12/31/99**  
 Schedule: Intermediate Year Ending: 12/31/98  
 'Historic [ ] Projected [x]

Florida Public Service Commission  
 Schedule A-5  
 Page 5 of 15  
 Preparer: F. McGuire

Explanation: Provide the month-end balances and  
 the ending balance for the prior year.

A/C NUMBER	Water Plant DESCRIPTION	12/31/97 BALANCE	1998 Jan	1998 Feb	1998 Mar	1998 Apr	1998 May	1998 Jun
		1	2	3	4	5	6	7
SA		(4,077)	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)
	TOTAL GENERAL PLANT		-	-	-	-	-	-
	AFUDC Adjustment	(40,986)	(40,986)	(40,986)	(40,986)	(40,986)	(40,986)	(40,986)
	ROUNDING	(6)	(7)	(7)	(7)	(7)	(7)	(7)
	OTHER PROP.		-	-	-	-	-	-
	UNCLASSIFIED PLANT	979	979	979	979	979	979	979
			-	-	-	-	-	-
	<b>TOTAL PLANT IN SERVICE</b>	<b>56,619,039</b>	<b>57,470,138</b>	<b>58,115,638</b>	<b>58,408,238</b>	<b>58,955,738</b>	<b>59,706,738</b>	<b>60,162,238</b>



**UNITED WATER FLORIDA**  
 Water Plant in Service by primary acct.  
 Docket No.: 980214-WS  
**'Projected Test Year Ending 12/31/99**  
 Schedule: Intermediate Year Ending: 12/31/98  
 'Historic [ ] Projected [x]

Florida Public Service Commission  
 Schedule A-5  
 Page 6 of 15  
 Preparer: F. McGuire

Explanation: Provide the month-end balances and  
 the ending balance for the prior year.

A/C NUMBER	Water Plant DESCRIPTION	1998 Jul	1998 Aug	1998 Sep	1998 Oct	1998 Nov	1998 Dec
		8	9	10	11	12	13
OLD/NEW	INTANGIBLE PLANT						
301/301.1	WO ORGANIZATION	202,559	202,559	202,559	202,559	202,559	202,559
	CP	44,050	44,050	44,050	44,050	44,050	44,050
	SA	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)
302/302.1	WO FRANCHISE & CONSENTS	295,686	295,686	295,686	295,686	295,686	295,686
	CP	35,808	35,808	35,808	35,808	35,808	35,808
	SA	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)
303	MISC. INTANGIBLE PLANT	235,840	235,840	235,840	235,840	235,840	235,840
		-	-	-	-	-	-
TOTAL	INTANGIBLE PLANT	-	-	-	-	-	-
		-	-	-	-	-	-
	SOURCE OF SUPPLY PLANT	-	-	-	-	-	-
		-	-	-	-	-	-
310/303.2	LAND & LAND RIGHTS	501,904	501,904	501,904	501,904	501,904	501,904
311/304.2	STRUCTURES & IMPROVEMENTS	747,783	747,783	1,322,783	2,350,583	2,945,583	3,617,183
312/305.2	COLLECT & IMPOUND RESERVOIR	297,614	297,614	297,614	297,614	297,614	297,614
313/306.2	LAKE, RIVER, & OTHER INTAKE	-	-	-	-	-	-
314/307.2	WELLS & SPRINGS	1,079,307	1,079,307	1,079,307	1,079,307	1,079,307	1,422,007
315/308.2	INFILTRATION GALLERIES	7,512	7,512	7,512	7,512	7,512	7,512
316/309.2	SUPPLY MAINS	241,007	241,007	241,007	241,007	241,007	241,007
317	OTHER SOURCE PLANT	6,146	6,146	6,146	6,146	6,146	6,146
		-	-	-	-	-	-
TOTAL	SOURCE OF SUPPLY	-	-	-	-	-	-
		-	-	-	-	-	-
	PUMPING PLANT	-	-	-	-	-	-
		-	-	-	-	-	-
320/303.2	LAND & LAND RIGHTS	59,021	59,021	59,021	59,021	59,021	59,021
321/304.2	STRUCTURES & IMPROVEMENTS	1,394,445	1,394,445	1,394,445	1,394,445	1,394,445	1,394,445
322	BOILER PLANT EQUIP	-	-	-	-	-	-
323/311.2	OTHER POWER PROD.EQUIP	1,095,929	1,095,929	1,095,929	1,095,929	1,170,929	1,170,929
324/311.2	STEAM PUMPING EQUIP	-	-	-	-	-	-
325/311.2	ELECTRIC PUMPING EQUIP	2,488,607	2,488,607	2,723,607	2,719,607	2,773,607	3,323,407

**UNITED WATER FLORIDA**

Water Plant in Service by primary acct.

Docket No.: 980214-WS

'Projected Test Year Ending 12/31/99

Schedule: Intermediate Year Ending: 12/31/98

'Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-5

Page 7 of 15

Preparer: F.McGuire

Explanation: Provide the month-end balances and the ending balance for the prior year.

A/C NUMBER	Water Plant DESCRIPTION	1998 Jul	1998 Aug	1998 Sep	1998 Oct	1998 Nov	1998 Dec
		8	9	10	11	12	13
326/311.2	DIESEL PUMPING EQUIP	-	-	-	-	-	-
327/311.2	HYDRAULIC PUMPING EQUIP	43,510	43,510	43,510	43,510	43,510	43,510
328/311.2	OTHER PUMPING EQUIP	148,220	148,220	148,220	148,220	148,220	148,220
TOTAL	PUMPING PLANT	-	-	-	-	-	-
	WATER TREATMENT PLANT	-	-	-	-	-	-
330/303.3	LAND & LAND RIGHTS	84,778	84,778	84,778	84,778	84,778	84,778
331/304.3	STRUCTURES & IMPROVEMENTS	737,770	737,770	737,770	737,770	737,770	737,770
332/320.3	WATER TREATMENT EQUIP	2,139,100	2,139,100	2,249,100	2,249,100	2,249,100	2,692,300
TOTAL	WATER TREATMENT PLANT	-	-	-	-	-	-
	TRANS & DIST PLANT	-	-	-	-	-	-
340/303.4	LAND & LAND RIGHTS	7,570	7,570	7,570	7,570	7,570	7,570
341/304.4	STRUCTURES & IMPROVEMENTS	101,671	101,671	101,671	101,671	101,671	101,671
342/330.4	DIST. STANDPIPES & RESERVOIRS	2,316,111	2,316,111	2,316,111	2,316,111	2,316,111	2,365,311
343/331.2	TRANS & DIST MAINS	28,471,966	28,689,466	29,193,966	29,343,466	29,428,466	29,657,466
344	FIRE MAINS	110,805	110,805	110,805	110,805	110,805	110,805
345/333.4	SERVICES	8,970,876	9,090,876	9,205,876	9,300,876	9,420,876	9,535,876
346/334.4	METERS	3,309,396	3,332,396	3,355,396	3,393,396	3,416,396	3,438,396
347/334.4	METER INSTALLATION	41,316	41,316	41,316	41,316	41,316	41,316
348/335.4	HYDRANTS	2,295,395	2,308,895	2,320,895	2,327,895	2,334,895	2,346,895
349/339.4	OTHER TRANS & DIST PLANT	23,760	23,760	23,760	23,760	37,760	251,660
TOTAL	TRANS & DIST PLANT	-	-	-	-	-	-
	GENERAL PLANT	-	-	-	-	-	-
389/303.5	WO LAND & LAND RIGHTS	4,756	4,756	4,756	4,756	4,756	4,756

**UNITED WATER FLORIDA**  
 Water Plant in Service by primary acct.  
 Docket No.: 980214-WS  
**Projected Test Year Ending 12/31/99**  
 Schedule: Intermediate Year Ending: 12/31/98  
 Historic [ ] Projected [x]

Florida Public Service Commission  
 Schedule A-5  
 Page 8 of 15  
 Preparer: F.McGuire

Explanation: Provide the month-end balances and  
 the ending balance for the prior year.

A/C NUMBER	Water Plant DESCRIPTION	1998 Jul	1998 Aug	1998 Sep	1998 Oct	1998 Nov	1998 Dec
		8	9	10	11	12	13
	CP	529,679	529,679	529,679	529,679	529,679	529,679
	SA	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)
390/304.5	WO STRUCTURES & IMPROVEMENTS	133,555	133,555	133,555	133,555	133,555	133,555
	CP	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036
	SA	(772,519)	(772,519)	(772,519)	(772,519)	(772,519)	(772,519)
391/340.5	OFFICE FURNITURE & EQUIP	-	-	-	-	-	-
	WO FURNITURE & EQUIP	1,175,177	1,175,177	1,175,177	1,175,177	1,175,177	2,040,477
	CP FURNITURE & EQUIP	171,079	171,079	171,079	171,079	171,079	171,079
	CP TERMINAL SYSTEM	140,990	140,990	140,990	140,990	140,990	140,990
	SA SEWER ALLOCATION	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)
391	TOTAL OFFICE FURN. & FIXTURES	-	-	-	-	-	-
392/341.5	TRANSPORTATION	-	-	-	-	-	-
	WO 1. WATER ONLY	(371,152)	(371,152)	(371,152)	(371,152)	(371,152)	(371,152)
	CP 2. 1991	20,828	20,828	20,828	20,828	20,828	20,828
	CP 3. 1992	109,086	109,086	109,086	109,086	109,086	109,086
	CP 4. 1982	15,944	15,944	15,944	15,944	15,944	15,944
	CP 5. 1983	6,506	6,506	6,506	6,506	6,506	6,506
	CP 6. 1993	13,657	13,657	13,657	13,657	13,657	13,657
	CP 7. 1985	12,471	12,471	12,471	12,471	12,471	12,471
	CP 8. 1986	58,138	58,138	58,138	58,138	58,138	58,138
	CP 9. 1987	29,592	29,592	29,592	29,592	29,592	29,592
	CP 10. 1988	27,475	27,475	27,475	27,475	27,475	27,475
	CP 11. 1989	51,396	51,396	51,396	51,396	51,396	51,396
	CP 12. 1990	126,164	126,164	126,164	126,164	126,164	126,164
	SA 10. SEWER ALLOCATION	(329,882)	(329,882)	(329,882)	(329,882)	(329,882)	(329,882)
392/341.5	TOTAL TRANSPORTATION EQUIP	-	-	-	-	-	-
393/342.5	WO STORES EQUIPMENT	18,428	18,428	18,428	18,428	18,428	18,428
	CP	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)
	SA	-	-	-	-	-	-

UNITED WATER FLORIDA

Water Plant in Service by primary acct.

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Intermediate Year Ending: 12/31/98

Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-5

Page 7 of 15

Preparer: F.McGuire

Explanation: Provide the month-end balances and the ending balance for the prior year.

A/C NUMBER	Water Plant DESCRIPTION	1998 Jul	1998 Aug	1998 Sep	1998 Oct	1998 Nov	1998 Dec
		8	9	10	11	12	13
394/343.5	TOOLS, SHOP, GARAGE EQUIP	-	-	-	-	-	-
WO	WATER ONLY	(47,155)	(47,155)	(47,155)	(27,155)	(7,155)	10,845
CP	1981 & PRIOR	29,769	29,769	29,769	29,769	29,769	29,769
CP	1982 & AFTER	96,511	96,511	96,511	96,511	96,511	96,511
SA	SEWER ALLOCATION	(63,707)	(63,707)	(63,707)	(63,707)	(63,707)	(63,707)
394/343.5	TOTAL TOOLS,SHOP GARAGE EQUIP	-	-	-	-	-	-
395/344.5	LABORATORY EQUIPMENT	1,459	1,459	1,459	1,459	1,459	1,459
CP		21,354	21,354	21,354	21,354	21,354	21,354
SA		(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)
396/345.5	POWER OPERATED EQUIPMENT	-	-	-	-	-	-
WO	WATER ONLY	(891)	(891)	(891)	(891)	(891)	(891)
CP	PRIOR 1981	13,621	13,621	13,621	13,621	13,621	13,621
CP	1981 BACKHOE	22,515	22,515	22,515	22,515	22,515	22,515
CP	1982 & AFTER	97,745	97,745	97,745	97,745	97,745	97,745
SA	SEWER ALLOCATION	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)
396/345.5	TOTAL POWER OPER EQUIP	-	-	-	-	-	-
397/346.5	COMMUNICATION EQUIPMENT	146,540	146,540	146,540	146,540	146,540	146,540
CP	SCADA	825,758	825,758	825,758	825,758	825,758	825,758
SA		(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)
398/347.5	MISCELLANEOUS EQUIP	-	-	-	-	-	-
WO	WATER ONLY	39,557	39,557	39,557	39,557	39,557	39,557
CP	1. PRIOR 1982	11,385	11,385	11,385	11,385	11,385	11,385
CP	2. 1983 & AFTER	78,230	78,230	78,230	78,230	78,230	78,230
SA	WW ALLOCATION	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)
398/347.5	TOTAL MISCELLANEOUS EQUIP	-	-	-	-	-	-
399/348.5	OTHER TANGIBLE PROPERTY	29,983	29,983	29,983	29,983	29,983	29,983
CP		8,154	8,154	8,154	8,154	8,154	8,154

**UNITED WATER FLORIDA**

Water Plant in Service by primary acct.

Docket No.: 980214-WS

**Projected Test Year Ending 12/31/99**

Schedule: Intermediate Year Ending: 12/31/98

'Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-5

Page 10 of 15

Preparer: F.McGuire

Explanation: Provide the month-end balances and the ending balance for the prior year.

A/C NUMBER	Water Plant DESCRIPTION	1998 Jul	1998 Aug	1998 Sep	1998 Oct	1998 Nov	1998 Dec
		8	9	10	11	12	13
SA		(4,077)	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)
	TOTAL GENERAL PLANT	-	-	-	-	-	-
	AFUDC Adjustment	(40,986)	(40,986)	(40,986)	(40,986)	(40,986)	(40,986)
	ROUNDING	(7)	(7)	(7)	(7)	(7)	(7)
	OTHER PROP.	-	-	-	-	-	-
	UNCLASSIFIED PLANT	979	979	979	979	979	979
		-	-	-	-	-	-
<b>TOTAL PLANT IN SERVICE</b>		<b>60,514,238</b>	<b>60,888,238</b>	<b>62,462,738</b>	<b>63,796,038</b>	<b>64,789,038</b>	<b>68,320,738</b>

**UNITED WATER FLORIDA**

Water Plant in Service by primary acct.

Docket No.: 980214-WS

**'Projected Test Year Ending 12/31/99**

Schedule: Intermediate Year Ending: 12/31/98

'Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-5

Page // of 15

Preparer: F.McGuire

Explanation: Provide month-end  
balances and ending balance  
for the prior year.

A/C NUMBER	Water Plant DESCRIPTION	13-Month Average
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	1,294,714
312/305.2	COLLECT & IMPOUND RESERVOIR	297,614
313/306.2	LAKE, RIVER, & OTHER INTAKE	
314/307.2	WELLS & SPRINGS	1,105,669
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	1,095,152
324/311.2	STEAM PUMPING EQUIP	
325/311.2	ELECTRIC PUMPING EQUIP	2,609,261

**UNITED WATER FLORIDA**

Water Plant in Service by primary acct.

Docket No.: 980214-WS

**\*Projected Test Year Ending 12/31/99**

Schedule: Intermediate Year Ending: 12/31/98

Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-5

Page 12 of 15

Preparer: F. McGuire

Explanation: Provide month-end balances and ending balance for the prior year.

A/C NUMBER	Water Plant DESCRIPTION	13-Month Average
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	2,181,308
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	2,320,788
343/331.2	TRANS & DIST MAINS	28,079,058
344	FIRE MAINS	110,805
345/333.4	SERVICES	8,867,384
346/334.4	METERS	3,050,774
347/334.4	METER INSTALLATION	205,368
348/335.4	HYDRANTS	2,110,831
349/339.4	OTHER TRANS & DIST PLANT	43,918
TOTAL	TRANS & DIST PLANT	
	GENERAL PLANT	
389/303.5	WO LAND & LAND RIGHTS	4,756

**UNITED WATER FLORIDA**  
 Water Plant in Service by primary acct.  
 Docket No.: 980214-WS  
**Projected Test Year Ending 12/31/99**  
 Schedule: Intermediate Year Ending: 12/31/98  
 'Historic | | Projected |x|

Explanation: Provide month-end  
 balances and ending balance  
 for the prior year.

A/C NUMBER	Water Plant DESCRIPTION	13-Month Average
390/304.5	CP 529,679	
	SA (264,840)	
	WO STRUCTURES & IMPROVEMENTS 133,555	
	CP 1,545,036	
	SA (772,519)	
391/340.5	WO OFFICE FURNITURE & EQUIP 1,229,908	
	CP FURNITURE & EQUIP 171,079	
	CP FURNITURE & EQUIP 140,990	
	CP TERMINAL SYSTEM (156,035)	
	SA SEWER ALLOCATION	
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)	
392/341.5	TOTAL TRANSPORTATION EQUIP	
393/342.5	WO STORES EQUIPMENT 18,428	
	CP (9,214)	
	SA	



**UNITED WATER FLORIDA**  
 Water Plant In Service by primary acct.  
 Docket No.: 980214-WS  
**\*Projected Test Year Ending 12/31/99**  
 Schedule: Intermediate Year Ending: 12/31/98  
 \*Historic [ ] Projected [x]

Florida Public Service Commission  
 Schedule A-5  
 Page *72* of 15  
 Preparer: F.McGuire

Explanation: Provide month-end  
 balances and ending balance  
 for the prior year.

A/C NUMBER	Water Plant DESCRIPTION	13-Month Average
394/343.5	TOOLS, SHOP, GARAGE EQUIP	
WO	WATER ONLY	(39,417)
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	LABORATORY EQUIPMENT	
WO		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	COMMUNICATION EQUIPMENT	
WO		134,909
CP	SCADA	825,758
SA		(412,880)
398/347.5	MISCELLANEOUS EQUIP	
WO	WATER ONLY	36,819
CP	1. PRIOR 1982	11,385
CP	2. 1983 & AFTER	78,230
SA	WW ALLOCATION	(44,809)
398/347.5	TOTAL MISCELLANEOUS EQUIP	
399/348.5	OTHER TANGIBLE PROPERTY	
WO		29,983
CP		8,154

**UNITED WATER FLORIDA**  
 Water Plant in Service by primary acct.  
 Docket No.: 980214-WS  
**'Projected Test Year Ending 12/31/99**  
 Schedule: Intermediate Year Ending: 12/31/98  
 'Historic [ ] Projected [x]

Florida Public Service Commission  
 Schedule A-5  
 Page 13 of 15  
 Preparer: E. McGuire

Explanation: Provide month-end  
 balances and ending balance  
 for the prior year.

A/C NUMBER	Water Plant DESCRIPTION	13-Month Average
SA		(4,077)
	TOTAL GENERAL PLANT	
	AFUDC Adjustment	
	ROUNDING	(7)
	OTHER PROP.	-
	UNCLASSIFIED PLANT	979
	<b>TOTAL PLANT IN SERVICE</b>	<u><u>60,785,292</u></u>

**UNITED WATER FLORIDA**  
 Water Plant in Service by primary acct.  
 Docket No.: 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Projected Test Year Ending: 12/31/99  
 Historic [ ] Projected [x]

Florida Public Service Commission  
 Schedule A-5  
 Page / of 15  
 Preparer: F.McGuire

Explanation: Provide the month-end balances and  
 the ending balance for the prior year.

			Balance	1999	1999	1999	1999	1999
			31-Dec-98	Jan	Feb	Mar	Apr	May
			1	2	3	4	5	6
OLD/NEW		INTANGIBLE PLANT						
301/301.1	WO	ORGANIZATION	202,559	202,559	202,559	202,559	202,559	202,559
	CP		44,050	44,050	44,050	44,050	44,050	44,050
	SA		(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)
302/302.1	WO	FRANCHISE & CONSENTS	295,686	295,686	295,686	295,686	295,686	295,686
	CP		35,808	35,808	35,808	35,808	35,808	35,808
	SA		(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)
303		MISC. INTANGIBLE PLANT	235,840	235,840	235,840	235,840	235,840	235,840
			-	-	-	-	-	-
TOTAL		INTANGIBLE PLANT	-	-	-	-	-	-
		SOURCE OF SUPPLY PLANT	-	-	-	-	-	-
			-	-	-	-	-	-
310/303.2		LAND & LAND RIGHTS	501,904	501,904	501,904	501,904	501,904	501,904
311/304.2		STRUCTURES & IMPROVEMENTS	3,617,183	3,617,183	3,617,183	3,617,183	3,717,183	3,717,183
312/305.2		COLLECT & IMPOUND RESERVOIR	297,614	297,614	297,614	297,614	297,614	297,614
313/306.2		LAKE, RIVER, & OTHER INTAKE	-	-	-	-	-	-
314/307.2		WELLS & SPRINGS	1,422,007	1,422,007	1,422,007	1,422,007	1,422,007	1,422,007
315/308.2		INFILTRATION GALLERIES	7,512	7,512	7,512	7,512	7,512	7,512
316/309.2		SUPPLY MAINS	241,007	241,007	241,007	241,007	241,007	241,007
317		OTHER SOURCE PLANT	6,146	6,146	6,146	6,146	6,146	6,146
			-	-	-	-	-	-
TOTAL		SOURCE OF SUPPLY	-	-	-	-	-	-
			-	-	-	-	-	-
		PUMPING PLANT	-	-	-	-	-	-
			-	-	-	-	-	-
320/303.2		LAND & LAND RIGHTS	59,021	59,021	59,021	59,021	59,021	59,021
321/304.2		STRUCTURES & IMPROVEMENTS	1,394,445	1,394,445	1,394,445	1,394,445	1,394,445	1,394,445
322		BOILER PLANT EQUIP	-	-	-	-	-	-
323/311.2		OTHER POWER PROD.EQUIP	1,170,929	1,170,929	1,170,929	1,170,929	1,170,929	1,170,929
324/311.2		STEAM PUMPING EQUIP	-	-	-	-	-	-
325/311.2		ELECTRIC PUMPING EQUIP	3,323,407	3,323,407	3,323,407	3,323,407	3,473,407	3,573,407
326/311.2		DIESEL PUMPING EQUIP	-	-	-	-	-	-

**UNITED WATER FLORIDA**  
 Water Plant in Service by primary acct.  
 Docket No.: 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Projected Test Year Ending: 12/31/99  
 Historic [ ] Projected [x]

Florida Public Service Commission  
 Schedule A-5  
 Page 2 of 15  
 Preparer: F.McGuire

Explantation: Provide the month-end balances and  
 the ending balance for the prior year.

		Balance	1999	1999	1999	1999	1999
		31-Dec-98	Jan	Feb	Mar	Apr	May
		1	2	3	4	5	6
327/311.2	HYDRAULIC PUMPING EQUIP	43,510	43,510	43,510	43,510	43,510	43,510
328/311.2	OTHER PUMPING EQUIP	148,220	148,220	148,220	148,220	148,220	148,220
TOTAL	PUMPING PLANT	-	-	-	-	-	-
	WATER TREATMENT PLANT	-	-	-	-	-	-
330/303.3	LAND & LAND RIGHTS	84,778	84,778	84,778	84,778	84,778	84,778
331/304.3	STRUCTURES & IMPROVEMENTS	737,770	737,770	737,770	737,770	737,770	737,770
332/320.3	WATER TREATMENT EQUIP	2,692,300	2,692,300	2,692,300	2,692,300	2,872,300	2,872,300
TOTAL	WATER TREATMENT PLANT	-	-	-	-	-	-
	TRANS & DIST PLANT	-	-	-	-	-	-
340/303.4	LAND & LAND RIGHTS	7,570	7,570	7,570	7,570	7,570	7,570
341/304.4	STRUCTURES & IMPROVEMENTS	101,671	101,671	101,671	101,671	101,671	101,671
342/330.4	DIST. STANDPIPES & RESERVOIRS	2,365,311	2,365,311	2,365,311	2,365,311	2,365,311	2,365,311
343/331.2	TRANS & DIST MAINS	29,657,466	29,657,466	29,761,966	29,860,466	29,913,966	30,018,466
344	FIRE MAINS	110,805	110,805	110,805	110,805	110,805	110,805
345/333.4	SERVICES	9,535,876	9,590,876	9,685,876	9,780,876	9,875,876	9,970,876
346/334.4	METERS	3,438,396	3,438,396	3,461,396	3,484,396	3,507,396	3,530,396
347/334.4	METER INSTALLATION	41,316	41,316	41,316	41,316	41,316	41,316
348/335.4	HYDRANTS	2,346,895	2,348,895	2,355,895	2,367,895	2,374,895	2,390,395
349/339.4	OTHER TRANS & DIST PLANT	251,660	251,660	251,660	251,660	251,660	251,660
TOTAL	TRANS & DIST PLANT	-	-	-	-	-	-
	GENERAL PLANT	-	-	-	-	-	-
389/303.5	WO LAND & LAND RIGHTS	4,756	4,756	4,756	4,756	4,756	4,756
	CP	529,679	529,679	529,679	529,679	529,679	529,679
	SA	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)

**UNITED WATER FLORIDA**

Water Plant in Service by primary acct.

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year Ending: 12/31/99

Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-5

Page 7 of 15

Preparer: F.McGuire

Explantation: Provide the month-end balances and the ending balance for the prior year.

			Balance	1999	1999	1999	1999	1999
			31-Dec-98	Jan	Feb	Mar	Apr	May
			1	2	3	4	5	6
390/304.5	WO	STRUCTURES & IMPROVEMENTS	133,555	133,555	133,555	133,555	133,555	133,555
	CP		1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036
	SA		(772,519)	(772,519)	(772,519)	(772,519)	(772,519)	(772,519)
391/340.5		OFFICE FURNITURE & EQUIP	-	-	-	-	-	-
	WO	FURNITURE & EQUIP	2,040,477	2,040,477	2,040,477	2,040,477	2,040,477	2,040,477
	CP	FURNITURE & EQUIP	171,079	171,079	171,079	171,079	171,079	171,079
	CP	TERMINAL SYSTEM	140,990	140,990	140,990	140,990	140,990	140,990
	SA	SEWER ALLOCATION	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)
391		TOTAL OFFICE FURN. & FIXTURES	-	-	-	-	-	-
392/341.5		TRANSPORTATION	-	-	-	-	-	-
	WO	1. WATER ONLY	(371,152)	(371,152)	(371,152)	(371,152)	(371,152)	(371,152)
	CP	2. 1991	20,828	20,828	20,828	20,828	20,828	20,828
	CP	3. 1992	109,086	109,086	109,086	109,086	109,086	109,086
	CP	4. 1982	15,944	15,944	15,944	15,944	15,944	15,944
	CP	5. 1983	6,506	6,506	6,506	6,506	6,506	6,506
	CP	6. 1993	13,657	13,657	13,657	13,657	13,657	13,657
	CP	7. 1985	12,471	12,471	12,471	12,471	12,471	12,471
	CP	8. 1986	58,138	58,138	58,138	58,138	58,138	58,138
	CP	9. 1987	29,592	29,592	29,592	29,592	29,592	29,592
	CP	10. 1988	27,475	27,475	27,475	27,475	27,475	27,475
	CP	11. 1989	51,396	51,396	51,396	51,396	51,396	51,396
	CP	12. 1990	126,164	126,164	126,164	126,164	126,164	126,164
	SA	10. SEWER ALLOCATION	(329,882)	(329,882)	(329,882)	(329,882)	(329,882)	(329,882)
392/341.5		TOTAL TRANSPORTAION EQUIP	-	-	-	-	-	-
393/342.5	WO	STORES EQUIPMENT	18,428	18,428	18,428	18,428	18,428	18,428
	CP		(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)
	SA		-	-	-	-	-	-
394/343.5		TOOLS, SHOP, GARAGE EQUIP	-	-	-	-	-	-
	WO	WATER ONLY	10,845	10,845	10,845	10,845	10,845	10,845
	CP	1981 & PRIOR	29,769	29,769	29,769	29,769	29,769	29,769

**UNITED WATER FLORIDA**  
 Water Plant in Service by primary acct.  
 Docket No.: 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Projected Test Year Ending: 12/31/99  
 Historic [ ] Projected [x]

Florida Public Service Commission  
 Schedule A-5  
 Page 4 of 15  
 Preparer: F.McGuire

Explanation: Provide the month-end balances and  
 the ending balance for the prior year.

		Balance	1999	1999	1999	1999	1999
		31-Dec-98	Jan	Feb	Mar	Apr	May
		1	2	3	4	5	6
CP	1982 & AFTER	96,511	96,511	96,511	96,511	96,511	96,511
SA	SEWER ALLOCATION	(63,707)	(63,707)	(63,707)	(63,707)	(63,707)	(63,707)
394/343.5	TOTAL TOOLS,SHOP GARAGE EQUIP	-	-	-	-	-	-
395/344.5	WO LABORATORY EQUIPMENT	1,459	1,459	1,459	1,459	1,459	1,459
CP		21,354	21,354	21,354	21,354	21,354	21,354
SA		(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)
396/345.5	POWER OPERATED EQUIPMENT	-	-	-	-	-	-
WO	WATER ONLY	(891)	(891)	(891)	(891)	(891)	(891)
CP	PRIOR 1981	13,621	13,621	13,621	13,621	13,621	13,621
CP	1981 BACKHOE	22,515	22,515	22,515	22,515	22,515	22,515
CP	1982 & AFTER	97,745	97,745	97,745	97,745	97,745	97,745
SA	SEWER ALLOCATION	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)
396/345.5	TOTAL POWER OPER EQUIP	-	-	-	-	-	-
397/346.5	WO COMMUNICATION EQUIPMENT	146,540	146,540	146,540	146,540	146,540	146,540
CP	SCADA	825,758	825,758	825,758	825,758	825,758	825,758
SA		(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)
398/347.5	MISCELLANEOUS EQUIP	-	-	-	-	-	-
WO	WATER ONLY	39,557	39,557	39,557	39,557	39,557	39,557
CP	1. PRIOR 1982	11,385	11,385	11,385	11,385	11,385	11,385
CP	2. 1983 & AFTER	78,230	78,230	78,230	78,230	78,230	78,230
SA	SEWER ALLOCATION	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)
398/347.5	TOTAL MISCELLANEOUS EQUIP	-	-	-	-	-	-
399/348.5	WO OTHER TANGIBLE PROPERTY	29,983	29,983	29,983	29,983	29,983	29,983
CP		8,154	8,154	8,154	8,154	8,154	8,154
SA		(4,077)	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)
	TOTAL GENERAL PLANT	(40,986)	(40,986)	(40,986)	(40,986)	(40,986)	(40,986)

**UNITED WATER FLORIDA**

Water Plant in Service by primary acct.

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year Ending: 12/31/99

Historic  Projected

Florida Public Service Commission

Schedule A-5

Page 5 of 15

Preparer: F. McGuire

Explanation: Provide the month-end balances and the ending balance for the prior year.

	Balance 31-Dec-98	1999 Jan	1999 Feb	1999 Mar	1999 Apr	1999 May	1999 Jun
ROUNDING	(7)	(7)	(7)	(7)	(7)	(7)	(7)
OTHER PROP.	-	-	-	-	-	-	-
UNCLASSIFIED PLANT	979	979	979	979	979	979	979
<b>TOTAL PLANT IN SERVICE</b>	<b>68,320,738</b>	<b>68,177,738</b>	<b>68,607,238</b>	<b>68,835,738</b>	<b>69,444,238</b>	<b>69,782,238</b>	<b>69,782,238</b>

**UNITED WATER FLORIDA**  
 Water Plant in Service by primary acct.  
 Docket No.: 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Projected Test Year Ending: 12/31/99  
 Historic [ ] Projected [x]

Florida Public Service Commission  
 Schedule A-5  
 Page 6 of 15  
 Preparer: F. McGuire

Explanation: Provide the month-end balances and  
 the ending balance for the prior year.

			1999	1999	1999	1999	1999	1999
			Jun	Jul	Aug	Sep	Oct	Nov
			7	8	9	10	11	12
OLD/NEW		INTANGIBLE PLANT						
301/301.1	WO	ORGANIZATION	202,559	202,559	202,559	202,559	202,559	202,559
	CP		44,050	44,050	44,050	44,050	44,050	44,050
	SA		(22,025)	(22,025)	(22,025)	(22,025)	(22,025)	(22,025)
302/302.1	WO	FRANCHISE & CONSENTS	295,686	295,686	295,686	295,686	295,686	295,686
	CP		35,808	35,808	35,808	35,808	35,808	35,808
	SA		(16,941)	(16,941)	(16,941)	(16,941)	(16,941)	(16,941)
303		MISC. INTANGIBLE PLANT	235,840	235,840	235,840	235,840	235,840	235,840
			-	-	-	-	-	-
TOTAL		INTANGIBLE PLANT	-	-	-	-	-	-
		SOURCE OF SUPPLY PLANT	-	-	-	-	-	-
			-	-	-	-	-	-
310/303.2		LAND & LAND RIGHTS	501,904	501,904	501,904	501,904	501,904	501,904
311/304.2		STRUCTURES & IMPROVEMENTS	3,717,183	3,817,183	3,817,183	3,817,183	3,817,183	3,842,183
312/305.2		COLLECT & IMPOUND RESERVOIR	297,614	297,614	297,614	297,614	297,614	297,614
313/306.2		LAKE, RIVER, & OTHER INTAKE	-	-	-	-	-	-
314/307.2		WELLS & SPRINGS	1,422,007	1,422,007	1,422,007	1,422,007	1,422,007	1,422,007
315/308.2		INFILTRATION GALLERIES	7,512	7,512	7,512	7,512	7,512	7,512
316/309.2		SUPPLY MAINS	241,007	241,007	241,007	241,007	241,007	241,007
317		OTHER SOURCE PLANT	6,146	6,146	6,146	6,146	6,146	6,146
			-	-	-	-	-	-
TOTAL		SOURCE OF SUPPLY	-	-	-	-	-	-
			-	-	-	-	-	-
		PUMPING PLANT	-	-	-	-	-	-
			-	-	-	-	-	-
320/303.2		LAND & LAND RIGHTS	59,021	59,021	59,021	59,021	59,021	59,021
321/304.2		STRUCTURES & IMPROVEMENTS	1,394,445	1,394,445	1,394,445	1,394,445	1,394,445	1,394,445
322		BOILER PLANT EQUIP	-	-	-	-	-	-
323/311.2		OTHER POWER PROD. EQUIP	1,170,929	1,170,929	1,170,929	1,170,929	1,170,929	1,170,929
324/311.2		STEAM PUMPING EQUIP	-	-	-	-	-	-
325/311.2		ELECTRIC PUMPING EQUIP	3,578,407	3,708,407	3,709,407	3,719,407	3,785,407	3,905,407
326/311.2		DIESEL PUMPING EQUIP	-	-	-	-	-	-



**UNITED WATER FLORIDA**  
 Water Plant in Service by primary acct.  
 Docket No.: 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Projected Test Year Ending: 12/31/99  
 Historic [ ] Projected [x]

Florida Public Service Commission  
 Schedule A-5  
 Page 7 of 15  
 Preparer: F.McGuire

Explantation: Provide the month-end balances and  
 the ending balance for the prior year.

		1999	1999	1999	1999	1999	1999
		Jun	Jul	Aug	Sep	Oct	Nov
		7	8	9	10	11	12
327/311.2	HYDRAULIC PUMPING EQUIP	43,510	43,510	43,510	43,510	43,510	43,510
328/311.2	OTHER PUMPING EQUIP	148,220	148,220	148,220	148,220	148,220	148,220
		-	-	-	-	-	-
<b>TOTAL</b>	<b>PUMPING PLANT</b>	-	-	-	-	-	-
		-	-	-	-	-	-
	<b>WATER TREATMENT PLANT</b>	-	-	-	-	-	-
		-	-	-	-	-	-
330/303.3	LAND & LAND RIGHTS	84,778	84,778	84,778	84,778	84,778	84,778
331/304.3	STRUCTURES & IMPROVEMENTS	737,770	737,770	737,770	737,770	737,770	737,770
332/320.3	WATER TREATMENT EQUIP	2,872,300	3,027,300	3,022,300	3,212,300	3,212,300	3,302,300
		-	-	-	-	-	-
<b>TOTAL</b>	<b>WATER TREATMENT PLANT</b>	-	-	-	-	-	-
		-	-	-	-	-	-
	<b>TRANS &amp; DIST PLANT</b>	-	-	-	-	-	-
		-	-	-	-	-	-
340/303.4	LAND & LAND RIGHTS	7,570	7,570	7,570	7,570	7,570	7,570
341/304.4	STRUCTURES & IMPROVEMENTS	101,671	101,671	101,671	101,671	101,671	101,671
342/330.4	DIST. STANDPIPES & RESERVOIRS	2,365,311	2,365,311	2,365,311	2,365,311	2,365,311	2,365,311
343/331.2	TRANS & DIST MAINS	30,570,466	30,675,966	31,015,466	31,120,966	31,130,466	31,175,966
344	FIRE MAINS	110,805	110,805	110,805	110,805	110,805	110,805
345/333.4	SERVICES	10,067,876	10,162,876	10,257,876	10,352,876	10,447,876	10,542,876
		-	-	-	-	-	-
346/334.4	METERS	3,553,396	3,576,396	3,599,396	3,622,396	3,645,396	3,660,896
347/334.4	METER INSTALLATION	41,316	41,316	41,316	41,316	41,316	41,316
348/335.4	HYDRANTS	2,397,395	2,409,395	2,411,395	2,423,395	2,425,395	2,432,395
349/339.4	OTHER TRANS & DIST PLANT	251,660	251,660	251,660	251,660	251,660	251,660
		-	-	-	-	-	-
<b>TOTAL</b>	<b>TRANS &amp; DIST PLANT</b>	-	-	-	-	-	-
		-	-	-	-	-	-
	<b>GENERAL PLANT</b>	-	-	-	-	-	-
		-	-	-	-	-	-
389/303.5	WO LAND & LAND RIGHTS	4,756	4,756	4,756	4,756	4,756	4,756
	CP	529,679	529,679	529,679	529,679	529,679	529,679
	SA	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)	(264,840)

**UNITED WATER FLORIDA**  
 Water Plant in Service by primary acct.

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year Ending: 12/31/99

Historic [ ] Projected [x]

Explanation: Provide the month-end balances and the ending balance for the prior year.

		1999	1999	1999	1999	1999	1999	1999	1999	1999	1999	1999
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr
		7	8	9	10	11	12	1	2	3	4	5
390/304.5	WO	133,555	133,555	133,555	133,555	133,555	133,555	133,555	133,555	133,555	133,555	133,555
	CP	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036	1,545,036
	SA	(772,519)	(772,519)	(772,519)	(772,519)	(772,519)	(772,519)	(772,519)	(772,519)	(772,519)	(772,519)	(772,519)
391/340.5	WO	2,040,477	2,050,477	2,050,477	2,090,477	2,090,477	2,090,477	2,090,477	2,090,477	2,090,477	2,090,477	2,090,477
	CP	171,079	171,079	171,079	171,079	171,079	171,079	171,079	171,079	171,079	171,079	171,079
	CP	140,990	140,990	140,990	140,990	140,990	140,990	140,990	140,990	140,990	140,990	140,990
	SA	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)	(156,035)
391		-	-	-	-	-	-	-	-	-	-	-
392/341.5	WO	(371,152)	(371,152)	(371,152)	(371,152)	(371,152)	(371,152)	(371,152)	(371,152)	(371,152)	(371,152)	(371,152)
	CP	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828
	CP	109,086	109,086	109,086	109,086	109,086	109,086	109,086	109,086	109,086	109,086	109,086
	CP	15,944	15,944	15,944	15,944	15,944	15,944	15,944	15,944	15,944	15,944	15,944
	CP	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506
	CP	13,657	13,657	13,657	13,657	13,657	13,657	13,657	13,657	13,657	13,657	13,657
	CP	12,471	12,471	12,471	12,471	12,471	12,471	12,471	12,471	12,471	12,471	12,471
	CP	58,138	58,138	58,138	58,138	58,138	58,138	58,138	58,138	58,138	58,138	58,138
	CP	29,592	29,592	29,592	29,592	29,592	29,592	29,592	29,592	29,592	29,592	29,592
	CP	27,475	27,475	27,475	27,475	27,475	27,475	27,475	27,475	27,475	27,475	27,475
	CP	51,396	51,396	51,396	51,396	51,396	51,396	51,396	51,396	51,396	51,396	51,396
	CP	126,164	126,164	126,164	126,164	126,164	126,164	126,164	126,164	126,164	126,164	126,164
	SA	(329,882)	(329,882)	(329,882)	(329,882)	(329,882)	(329,882)	(329,882)	(329,882)	(329,882)	(329,882)	(329,882)
392/341.5		-	-	-	-	-	-	-	-	-	-	-
393/342.5	WO	18,428	18,428	18,428	18,428	18,428	18,428	18,428	18,428	18,428	18,428	18,428
	CP	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)	(9,214)
	SA	-	-	-	-	-	-	-	-	-	-	-
394/343.5	WO	10,845	10,845	10,845	10,845	10,845	10,845	10,845	10,845	10,845	10,845	10,845
	CP	29,769	29,769	29,769	29,769	29,769	29,769	29,769	29,769	29,769	29,769	29,769

**UNITED WATER FLORIDA**  
 Water Plant in Service by primary acct.  
 Docket No.: 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Projected Test Year Ending: 12/31/99  
 Historic [ ] Projected [x]

Florida Public Service Commission  
 Schedule A-5  
 Page 9 of 15  
 Preparer: F.McGuire

Explantation: Provide the month-end balances and  
 the ending balance for the prior year.

			1999	1999	1999	1999	1999	1999
			Jun	Jul	Aug	Sep	Oct	Nov
			7	8	9	10	11	12
CP	1982 & AFTER		96,511	96,511	96,511	96,511	96,511	96,511
SA	SEWER ALLOCATION		(63,707)	(63,707)	(63,707)	(63,707)	(63,707)	(63,707)
394/343.5	TOTAL TOOLS,SHOP GARAGE EQUIP		-	-	-	-	-	-
395/344.5	WO LABORATORY EQUIPMENT		1,459	1,459	1,459	1,459	1,459	1,459
	CP		21,354	21,354	21,354	21,354	21,354	21,354
	SA		(10,678)	(10,678)	(10,678)	(10,678)	(10,678)	(10,678)
396/345.5	POWER OPERATED EQUIPMENT		-	-	-	-	-	-
	WO WATER ONLY		(891)	(891)	(891)	(891)	(891)	(891)
	CP PRIOR 1981		13,621	13,621	13,621	13,621	13,621	13,621
	CP 1981 BACKHOE		22,515	22,515	22,515	22,515	22,515	22,515
	CP 1982 & AFTER		97,745	97,745	97,745	97,745	97,745	97,745
	SA SEWER ALLOCATION		(66,943)	(66,943)	(66,943)	(66,943)	(66,943)	(66,943)
396/345.5	TOTAL POWER OPER EQUIP		-	-	-	-	-	-
397/346.5	WO COMMUNICATION EQUIPMENT		146,540	146,540	146,540	146,540	146,540	146,540
	CP SCADA		825,758	825,758	825,758	825,758	825,758	825,758
	SA		(412,880)	(412,880)	(412,880)	(412,880)	(412,880)	(412,880)
398/347.5	MISCELLANEOUS EQUIP		-	-	-	-	-	-
	WO WATER ONLY		39,557	39,557	39,557	39,557	39,557	39,557
	CP 1. PRIOR 1982		11,385	11,385	11,385	11,385	11,385	11,385
	CP 2. 1983 & AFTER		78,230	78,230	78,230	78,230	78,230	78,230
	SA SEWER ALLOCATION		(44,809)	(44,809)	(44,809)	(44,809)	(44,809)	(44,809)
398/347.5	TOTAL MISCELLANEOUS EQUIP		-	-	-	-	-	-
399/348.5	WO OTHER TANGIBLE PROPERTY		29,983	29,983	29,983	29,983	29,983	29,983
	CP		8,154	8,154	8,154	8,154	8,154	8,154
	SA		(4,077)	(4,077)	(4,077)	(4,077)	(4,077)	(4,077)
	TOTAL GENERAL PLANT		-	-	-	-	-	-
			(40,986)	(40,986)	(40,986)	(40,986)	(40,986)	(40,986)

**UNITED WATER FLORIDA**  
 Water Plant in Service by primary acct.  
 Docket No.: 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Projected Test Year Ending: 12/31/99  
 Historic  Projected

Florida Public Service Commission  
 Schedule A-5  
 Page 10 of 15  
 Preparer: F. McGuire

Explanation: Provide the month-end balances and  
 the ending balance for the prior year.

	1999 Jun 7	1999 Jul 8	1999 Aug 9	1999 Sep 10	1999 Oct 11	1999 Nov 12
ROUNDING	(7)	(7)	(7)	(7)	(7)	(7)
OTHER PROP.	-	-	-	-	-	-
UNCLASSIFIED PLANT	979	979	979	979	979	979
<b>TOTAL PLANT IN SERVICE</b>	<b>70,466,238</b>	<b>71,096,738</b>	<b>71,552,238</b>	<b>72,027,738</b>	<b>72,243,238</b>	<b>72,661,238</b>

UNITED WATER FLORIDA  
 Water Plant in Service by primary acct.

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year Ending: 12/31/99

Historic [ ] Projected [x]

Explanation: Provide the month-end balances and repairer: F. McGuire the ending balance for the prior year.

OLD/NEW			1999		13-Month	
			Dec	13	Average	14
	INTANGIBLE PLANT					
	ORGANIZATION	WO	202,559	202,559	202,559	
		CP	44,050	44,050	44,050	
		SA	(22,025)	(22,025)	(22,025)	
	FRANCHISE & CONSENTS	WO	295,686	295,686	295,686	
		CP	35,808	35,808	35,808	
		SA	(16,941)	(16,941)	(16,941)	
	MISC. INTANGIBLE PLANT		235,840	235,840	235,840	
	303					
	TOTAL					
	INTANGIBLE PLANT					
	SOURCE OF SUPPLY PLANT					
	LAND & LAND RIGHTS		501,904	501,904	501,904	
	STRUCTURES & IMPROVEMENTS		3,942,183	3,942,183	3,942,183	
	COLLECT & IMPOUND RESERVOIR		297,614	297,614	297,614	
	LAKE, RIVER, & OTHER INTAKE					
	WELLS & SPRINGS		1,422,007	1,422,007	1,422,007	
	INFILTRATION GALLERIES		7,512	7,512	7,512	
	SUPPLY MAINS		241,007	241,007	241,007	
	OTHER SOURCE PLANT		6,146	6,146	6,146	
	317					
	TOTAL					
	SOURCE OF SUPPLY					
	PUMPING PLANT					
	LAND & LAND RIGHTS		59,021	59,021	59,021	
	STRUCTURES & IMPROVEMENTS		1,394,445	1,394,445	1,394,445	
	BOILER PLANT EQUIP					
	OTHER POWER PROD. EQUIP		1,170,929	1,170,929	1,170,929	
	STEAM PUMPING EQUIP					
	ELECTRIC PUMPING EQUIP		4,160,407	4,160,407	4,160,407	
	DIESEL PUMPING EQUIP					
	326/311.2					
	320/303.2					
	321/304.2					
	322					
	323/311.2					
	324/311.2					
	325/311.2					
	326/311.2					

**UNITED WATER FLORIDA**  
 Water Plant in Service by primary acct.  
 Docket No.: 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Projected Test Year Ending: 12/31/99  
 Historic [ ] Projected [x]

Florida Public Service Commission  
 Schedule A-5  
 Page 22 of 15  
 Preparer: F. McGuire

Explanation: Provide the month-end balances and the ending balance for the prior year.

		1999 Dec	13-Month Average
		13	14
327/311.2	HYDRAULIC PUMPING EQUIP	43,510	43,510
328/311.2	OTHER PUMPING EQUIP	148,220	148,220
		-	-
<b>TOTAL</b>	<b>PUMPING PLANT</b>	-	-
		-	-
	<b>WATER TREATMENT PLANT</b>	-	-
		-	-
330/303.3	LAND & LAND RIGHTS	84,778	84,778
331/304.3	STRUCTURES & IMPROVEMENTS	737,770	737,770
332/320.3	WATER TREATMENT EQUIP	3,677,300	2,987,685
		-	-
<b>TOTAL</b>	<b>WATER TREATMENT PLANT</b>	-	-
		-	-
	<b>TRANS &amp; DIST PLANT</b>	-	-
		-	-
340/303.4	LAND & LAND RIGHTS	7,570	7,570
341/304.4	STRUCTURES & IMPROVEMENTS	101,671	101,671
342/330.4	DIST. STANDPIPES & RESERVOIRS	2,365,311	2,365,311
343/331.2	TRANS & DIST MAINS	31,145,966	30,438,851
344	FIRE MAINS	110,805	110,805
345/333.4	SERVICES	10,637,876	10,070,030
		-	-
346/334.4	METERS	3,660,896	3,552,242
347/334.4	METER INSTALLATION	41,316	41,316
348/335.4	HYDRANTS	2,434,395	2,393,741
349/339.4	OTHER TRANS & DIST PLANT	251,660	251,660
		-	-
<b>TOTAL</b>	<b>TRANS &amp; DIST PLANT</b>	-	-
		-	-
	<b>GENERAL PLANT</b>	-	-
389/303.5	WO LAND & LAND RIGHTS	4,756	4,756
	CP	529,679	529,679
	SA	(264,840)	(264,840)

UNITED WATER FLORIDA

Water Plant in Service by primary acct.

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year Ending: 12/31/99

Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-5

Page 13 of 15

Explanation: Provide the month-end balances and preparer: F. McGuire  
the ending balance for the prior year.

			1999	13-Month
			Dec	Average
			13	14
390/304.5	WO	STRUCTURES & IMPROVEMENTS	133,555	133,555
	CP		1,545,036	1,545,036
	SA		(772,519)	(772,519)
391/340.5		OFFICE FURNITURE & EQUIP	-	-
	WO	FURNITURE & EQUIP	2,090,477	2,057,400
	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)
	SA		-	-
394/343.5		TOOLS, SHOP, GARAGE EQUIP	(2,000)	(154)
	WO	WATER ONLY	70,845	20,076
	CP	1981 & PRIOR	29,769	29,769

UNITED WATER FLORIDA

Water Plant in Service by primary acct.

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year Ending: 12/31/99

Historic [ ] Projected [x]

Explanation: Provide the month-end balances and the ending balance for the prior year.

		1999	13-Month
		Dec	Average
		13	14
394/343.5	CP 1982 & AFTER	96,511	96,511
	SA SEWER ALLOCATION	(63,707)	(63,707)
	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	WO POWER OPERATED EQUIPMENT	(891)	(891)
	CP WATER ONLY	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	146,540	146,540
	CP SCADA	825,758	825,758
	SA	(412,880)	(412,880)
398/347.5	WO MISCELLANEOUS EQUIP	39,557	39,557
	CP WATER ONLY	11,385	11,385
	CP 1. PRIOR 1982	78,230	78,230
	CP 2. 1983 & AFTER	(44,809)	(44,809)
	SA SEWER ALLOCATION	-	-
398/347.5	TOTAL MISCELLANEOUS EQUIP	-	-
399/348.5	WO OTHER TANGIBLE PROPERTY	29,983	29,983
	CP	8,154	8,154
	SA	(4,077)	(4,077)
	TOTAL GENERAL PLANT	(40,986)	(40,986)



**UNITED WATER FLORIDA**

Water Plant in Service by primary acct.

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year Ending: 12/31/99

Historic  Projected

Florida Public Service Commission

Schedule A-5

Page 75 of 15

Explanation: Provide the month-end balances and the ending balance for the prior year.

	1999 Dec	13-Month Average
	13	14
ROUNDING	(7)	(7)
OTHER PROP.	-	-
UNCLASSIFIED PLANT	979	979
<b>TOTAL PLANT IN SERVICE</b>	<b>73,476,238</b>	<b>70,530,123</b>

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 [ ]

Florida Public Service Commission  
 Schedule A-6  
 Page / of 9  
 Preparer: McGuire  
 Recap Schedules: A1, A4

Explanation: Provide month-ending balances for  
 each Month of the test year and the ending  
 balance for the prior Year.

A/C NUMBER	WASTEWATER DESCRIPTION	BALANCE 12/31/96	1997 Jan	1997 Feb	1997 Mar	1997 Apr
OLD/NEW	INTANGIBLE PLANT					
301/351.1	SO ORGANIZATION	212,610	212,610	212,610	212,610	212,610
	SA	22,025	22,025	22,025	22,025	22,025
302/352.2	SO Fran & Consents	83,122	83,122	83,122	83,122	83,122
	SA	16,941	16,941	16,941	16,941	16,941
303.5		307,215	307,215	307,215	307,215	307,215
TOTAL	INTANGIBLE PLANT					
	COLLECTION PLANT					
350/353.2	LAND & LAND RIGHTS	559,121	559,121	559,121	559,121	559,121
351/354.2	Struct & Imprmnts	80,269	80,269	80,269	80,269	80,269
352/352	Collection sewers	99,390	99,390	99,390	99,390	99,390
352.1/360.2	Coll Sewers - Force	7,207,331	7,341,321	7,341,321	7,341,321	7,341,538
352.2/361.2	Gravity	30,092,438	30,026,835	30,038,340	30,038,340	30,033,971
352.3/362.2	Special Collection	(120)	(120)	(120)	(120)	(120)
353/363.2	Svc to Custmrs	9,450,702	9,451,017	9,460,561	9,457,502	9,465,056
354/364.2	Flow Meas. Device	13,824	13,824	13,824	13,824	13,824
355/365.2	Flow Measur. Install	80,594	80,594	80,594	80,594	80,594
356	Other	6,200	6,200	6,200	6,200	6,200
TOTAL	Collec. Plant					
	PUMPING PLANT					
360/353.3	Land & Rights	8,140	8,140	8,140	8,140	8,140
361/354.3	Struct. & Improv	2,226,831	2,226,831	2,226,831	2,226,831	2,226,831
362/370.3	Receiving Wells	2,297,136	2,297,136	2,297,136	2,297,136	2,297,136

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  Projected

Florida Public Service Commission  
 Schedule A-6  
 Page 7 of 9  
 Preparer: McGuire  
 Recap Schedules: A1, A4

Explanation: Provide month-ending balances for  
 each Month of the test year and the ending  
 balance for the prior Year.

A/C NUMBER	WASTEWATER DESCRIPTION	BALANCE 12/31/96	1997 Jan	1997 Feb	1997 Mar	1997 Apr
363/371.3	Elect Pmp Eqpt	5,396,894	5,407,260	5,407,323	5,407,632	5,511,755
364/371.3	Diesel Pmp Eqpt	117,871	117,871	117,871	117,871	117,871
365/371.3	Other Pmp Eqpt	377,972	377,972	377,972	377,972	377,972
<b>TOTAL</b>	<b>PUMPING PLANT</b>					
	Trt & Disposal Plant					
370/353.4	Land & Rights	25,614	25,614	25,614	25,614	25,614
370.1/353.4	Oxidation Lagoon					
370.2/353.4	Other land & Rights	1,457,481	1,457,481	1,457,481	1,457,481	1,457,481
371/354.4	Struct. & Imprvmnts	6,942,663	6,979,697	6,979,961	6,988,342	6,991,245
372/380.4	Trt. & Disposal Eqpt	16,052,857	16,102,085	16,102,521	16,104,652	16,108,563
373/381.4	Plant Sewers	114,284	114,284	114,284	114,284	114,284
374/382.4	Outfall lines	2,271,808	2,271,808	2,271,808	2,271,808	2,271,808
375/389.4	Other trtmnt Facilities	245,919	245,919	245,919	245,919	245,919
<b>TOTAL</b>						
	<b>GENERAL PLANT</b>					
389/353.5	SO Land & Rights	158,764	158,764	158,764	158,764	158,764
	SA	264,840	264,840	264,840	264,840	264,840
390/354.5	SO Struct & Imprvmnts	1,492,797	1,510,199	1,510,636	1,512,770	1,514,327
	SA	772,519	772,519	772,519	772,519	772,519
391/390.5	SO Office Furn & Eqpt	345,811	345,811	345,811	345,811	345,811
	SA	156,035	156,035	156,035	156,035	156,035
392/391.5	SO Transp Eqpt	14,902	14,902	14,902	14,902	14,902
	SA	329,882	329,882	329,882	329,882	329,882
393/392.5	SO Stores Eqpt					

56

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 [ ]

Florida Public Service Commission  
 Schedule A-6  
 Page 3 of 9  
 Preparer: McGuire  
 Recap Schedules: A1, A4

Explanation: Provide month-ending balances for  
 each Month of the test year and the ending  
 balance for the prior Year.

57

A/C NUMBER	WASTEWATER DESCRIPTION	BALANCE 12/31/96	1997 Jan	1997 Feb	1997 Mar	1997 Apr
	SA	9,214	9,214	9,214	9,214	9,214
394/393.5	SO Tools Shop Garage Eqpt	15,140	15,140	15,140	15,140	15,140
	SA	63,707	63,707	63,707	63,707	63,707
395.5/394.5	SO Lab Eqpt	108,345	108,345	108,345	108,345	108,345
	SA	10,678	10,678	10,678	10,678	10,678
396/395.5	SO Pwr Oper. Eqpt	11,246	11,246	11,246	11,246	11,246
	SA	66,943	66,943	66,943	66,943	66,943
397.5/396.5	SO Communicat. Eqpt	1,060,350	1,065,434	1,065,534	1,066,020	1,066,458
	SA	412,880	412,880	412,880	412,880	412,880
398/397.5	SO Misc. Eqpt	540,605	540,605	540,605	540,605	540,605
	SA	44,809	44,809	44,809	44,809	44,809
399/398.5	SO Other property					
	SA	4,077	4,077	4,077	4,077	4,077
	TOTAL GENERAL PLANT					
		8,776	8,776	8,776	8,776	8,776
	ROUNDING	(2)	(2)	(2)	(2)	(2)
	Yulee Land	(1,175,696)	(1,175,696)	(1,175,696)	(1,175,696)	(1,175,696)
	Non_Utility Property (AFUDC Adjst. AFU	(173,706)	(173,706)	(173,706)	(173,706)	(173,706)
	UNCLASSIFIED PLANT					
	Plant in Service Total	90,310,048	90,497,864	90,520,214	90,530,594	90,646,928

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  Projected

Florida Public Service Commission  
 Schedule A-6  
 Page 4 of 9  
 Preparer: McGuire  
 Recap Schedules: A1, A4

Explanation: Provide month-ending balances for each Month of the test year and the ending balance for the prior Year.

A/C NUMBER	WASTEWATER DESCRIPTION	1997 May	1997 Jun	1997 Jul	1997 Aug	1997 Sep
OLD/NEW	INTANGIBLE PLANT					
301/351.1	SO ORGANIZATION	212,610	212,610	212,610	212,610	212,610
	SA	22,025	22,025	22,025	22,025	22,025
302/352.2	SO Fran & Consents	83,122	83,122	83,122	83,122	83,122
	SA	16,941	16,941	16,941	16,941	16,941
303.5		307,215	307,215	307,215	307,215	307,215
TOTAL	INTANGIBLE PLANT					
	COLLECTION PLANT					
350/353.2	LAND & LAND RIGHTS	559,121	559,121	559,121	559,121	559,121
351/354.2	Struct & Imprmnts	80,269	80,269	80,269	80,269	80,269
352/352	Collection sewers	99,390	99,390	99,390	99,390	99,390
352.1/360.2	Coll Sewers - Force	7,341,538	7,341,911	7,367,799	7,432,156	7,435,109
352.2/361.2	" Gravity	30,049,640	30,123,799	30,134,992	30,356,461	30,457,938
352.3/362.2	Special Collection	(120)	(120)	(120)	(120)	(120)
353/363.2	Svc to Cstmrs	9,532,782	9,615,268	9,636,356	9,742,078	9,781,005
354/364.2	Flow Meas. Device	13,824	13,824	13,824	13,824	13,824
355/365.2	Flow Measur. Install	80,594	80,594	80,594	80,594	80,594
356	Other	6,200	6,200	6,200	6,200	6,200
TOTAL	Collec. Plant					
	PUMPING PLANT					
360/353.3	Land & Rights	8,140	8,140	8,140	8,140	8,140
361/354.3	Struct. & Improv	2,226,831	2,226,831	2,226,831	2,226,831	2,226,831
362/370.3	Receiving Wells	2,297,136	2,297,136	2,297,136	2,297,136	2,297,136

58

**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 [ ]**

Florida Public Service Commission  
 Schedule A-6  
 Page 5 of 9  
 Preparer: McGuire  
 Recap Schedules: A1, A4

Explanation: Provide month-ending balances for  
 each Month of the test year and the ending  
 balance for the prior Year.

59

A/C NUMBER	WASTEWATER DESCRIPTION	1997 May	1997 Jun	1997 Jul	1997 Aug	1997 Sep
363/371.3	Elect Pmp Eqpt	5,535,549	5,571,519	5,601,410	5,600,000	5,637,921
364/371.3	Diesel Pmp Eqpt	117,871	117,871	117,871	117,871	117,871
365/371.3	Other Pmp Eqpt	377,972	377,972	377,972	377,972	377,972
<b>TOTAL</b>	<b>PUMPING PLANT</b>					
	Trt & Disposal Plant					
370/353.4	Land & Rights	25,663	25,707	25,707	26,120	42,963
370.1/353.4	Oxidation Lagoon					
370.2/353.4	Other land & Rights	1,457,481	1,457,481	1,457,481	1,457,481	1,457,481
371/354.4	Struct. & Imprvmnts	7,401,227	7,721,529	7,904,351	7,954,925	8,059,005
372/380.4	Trt. & Disposal Eqpt	16,159,573	16,323,816	16,484,672	16,506,491	16,530,749
373/381.4	Plant Sewers	114,284	114,284	114,284	114,284	114,284
374/382.4	Outfall lines	2,271,808	2,271,808	2,271,808	2,271,808	2,271,808
375/389.4	Other trmnt Facilities	245,919	245,919	245,919	245,919	245,919
<b>TOTAL</b>	<b>GENERAL PLANT</b>					
389/353.5	SO Land & Rights	158,764	158,764	158,764	158,764	158,764
	SA	264,840	264,840	264,840	264,840	264,840
390/354.5	SO Struct & Imprvmnts	1,619,183	1,709,996	1,798,725	1,807,170	1,884,223
	SA	772,519	772,519	772,519	772,519	772,519
391/390.5	SO Office Furn & Eqpt	345,811	345,811	345,811	345,811	345,811
	SA	156,035	156,035	156,035	156,035	156,035
392/391.5	SO Transp Eqpt	14,902	14,902	14,902	14,902	14,902
	SA	329,882	329,882	329,882	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 [ ]

Florida Public Service Commission  
 Schedule A-6  
 Page 6 of 9  
 Preparer: McGuire  
 Recap Schedules: A1, A4

Explanation: Provide month-ending balances for  
 each Month of the test year and the ending  
 balance for the prior Year.

A/C NUMBER	WASTEWATER DESCRIPTION	1997 May	1997 Jun	1997 Jul	1997 Aug	1997 Sep
	SA	9,214	9,214	9,214	9,214	9,214
394/393.5	SO Tools Shop Garage Eqpt	15,140	15,140	15,140	15,140	15,140
	SA	63,707	63,707	63,707	63,707	63,707
395.5/394.5	SO Lab Eqpt	108,345	108,345	108,345	108,345	108,345
	SA	10,678	10,678	10,678	10,678	10,678
396/395.5	SO Pwr Opert. Eqpt	11,246	11,246	36,693	36,962	39,459
	SA	66,943	66,943	66,943	66,943	66,943
397.5/396.5	SO Communicat. Eqpt	1,066,789	1,112,622	1,118,646	1,120,869	1,137,986
	SA	412,880	412,880	412,880	412,880	412,880
398/397.5	SO Misc. Eqpt	540,605	540,605	540,605	540,605	540,605
	SA	44,809	44,809	44,809	44,809	44,809
399/398.5	SO Other property					6,960
	SA	4,077	4,077	4,077	4,077	4,077
	TOTAL GENERAL PLANT					
		8,776	8,776	8,776	8,776	8,776
	ROUNDING	(2)	(2)	(2)	(2)	(2)
	Yulee Land	(1,175,696)	(1,175,696)	(1,175,696)	(1,175,696)	(1,175,696)
	Non_Utility Property (AFUDC Adjst. AFU)	(173,706)	(173,706)	(173,706)	(173,706)	(173,706)
	UNCLASSIFIED PLANT					
	Plant in Service Total	91,320,346	92,134,570	92,686,507	93,160,389	93,590,471

Explanation: Provide  
 Month-ending balances  
 for each month of the  
 test year.

A/C NUMBER WASTEWATER DESCRIPTION 1997 Oct 1997 Nov 1997 Dec 1997 1-3-Month Average

A/C NUMBER	DESCRIPTION	1997 Oct	1997 Nov	1997 Dec	1-3-Month Average
301/351.1	ORGANIZATION	212,610	291,322	291,322	224,720
SA		22,025	22,025	22,025	22,025
SO	Iran & Consens	83,122	231,698	231,698	105,980
SA		16,941	16,941	16,941	16,941
302/352.2		307,215	307,215	307,215	307,215
SA		-	-	-	-
TOTAL	INTANGIBLE PLANT	-	-	-	-
350/353.2	LAND & LAND RIGHTS	559,121	1,049,556	1,049,556	634,573
Collection sewers		80,269	80,269	80,269	80,269
352/1/360.2	Coll Sewers - Force	99,390	99,390	99,390	99,390
352/2/361.2	* Gravity	7,435,109	8,413,776	8,413,776	7,519,539
352/3/362.2	Special Collection	30,627,977	30,978,338	30,972,964	30,302,464
353/363.2	Svc to Custms	9,822,333	9,955,097	9,953,997	9,640,289
354/364.2	Flow Meas. Device	13,824	13,824	13,824	13,824
355/365.2	Flow Measur. Install	80,594	80,594	80,594	80,594
356	Other	6,200	6,200	6,200	6,200
TOTAL	COLLEC. PLANT	-	-	-	-
360/353.3	Land & Rights	8,140	8,140	8,140	8,140
361/354.3	Struct. & Improv	2,238,927	2,663,891	2,662,391	2,294,886
362/370.3	Receiving Wells	2,306,232	2,559,381	2,638,827	2,344,292
TOTAL	PUMPING PLANT	-	-	-	-



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 [ ]

Florida Public Svc. Comm.  
 Schedule A-6  
 Page 8 of 9  
 Preparer: McGuire  
 Recap Schedules: A1, A4

Explanation: Provide  
 Month-ending balances  
 for each month of the  
 test year.

A/C NUMBER	WASTEWATER DESCRIPTION	1997 Oct	1997 Nov	1997 Dec	13-Month Average
363/371.3	Elect Pmp Eqpt	5,641,313	5,727,578	5,794,931	5,557,006
364/371.3	Diesel Pmp Eqpt	117,871	117,871	117,871	117,871
365/371.3	Other Pmp Eqpt	377,972	377,972	377,972	377,972
		-	-	-	-
<b>TOTAL</b>	<b>PUMPING PLANT</b>				
		-	-	-	-
	Trt & Disposal Plant				
370/353.4	Land & Rights	42,971	52,986	53,163	32,565
370.1/353.4	Oxidation Lagoon	-	-	-	-
370.2/353.4	Other land & Rights	1,457,481	1,457,481	1,457,481	1,457,481
371/354.4	Struct. & Imprmnts	8,060,880	8,460,305	8,537,445	7,613,967
372/380.4	Trt. & Disposal Eqpt	16,531,202	17,654,470	18,056,613	16,516,789
373/381.4	Plant Sewers	114,284	154,587	154,587	120,485
374/382.4	Outfall lines	2,294,404	2,298,048	2,300,889	2,277,802
375/389.4	Other trmnt Facilities	245,919	245,919	282,914	248,765
		-	-	-	-
<b>TOTAL</b>					
		-	-	-	-
		-	-	-	-
	<b>GENERAL PLANT</b>				
		-	-	-	-
389/353.5	SO Land & Rights	158,764	158,764	158,764	158,764
	SA	264,840	264,840	264,840	264,840
390/354.5	SO Struct & Imprmnts	1,884,862	2,025,163	2,276,665	1,734,363
	SA	772,519	772,519	772,519	772,519
391/390.5	SO Office Furn & Eqpt	345,811	345,811	345,811	345,811
	SA	156,035	156,035	156,035	156,035
392/391.5	SO Transp Eqpt	14,902	14,902	14,902	14,902
	SA	329,882	329,882	329,882	329,882
393/392.5	SO Stores Eqpt	-	-	-	-

Explanation: Provide  
 Month-ending balances  
 for each month of the  
 test year.

A/C	NUMBR	DESCRIPTION	1997 Dec	1997 Nov	1997 Dec	13-Month Average
394/393.5	SA	Tools Shop (garage Eqpt)	9,214	15,140	15,140	9,214
395.5/394.5	SA	Lab Eqpt	108,345	108,345	63,707	108,345
396/395.5	SA	Pwr Oper. Eqpt	39,951	99,467	10,678	35,804
396/395.5	SA	Comm. Eqpt	66,943	66,943	134,205	66,943
397.5/396.5	SA	Communic. Eqpt	1,138,052	1,161,249	1,246,930	1,109,765
398/397.5	SA	Misc. Eqpt	412,880	412,880	412,880	412,880
399/398.5	SA	Other property	540,605	551,720	551,720	542,315
	SA		44,809	44,809	44,809	44,809
	SO		6,960	7,484	42,158	15,890
	SA		4,077	4,077	4,077	4,077
TOTAL GENERAL PLANT						
ROUNDING			8,776	8,776	8,776	8,776
Yulee Land			(2)	(2)	(2)	(2)
Non-Utility Property (AFUDC Adjst.	AFU		(1,175,696)	(1,175,696)	(1,175,696)	(1,175,696)
UNCLASSIFIED PLANT			(173,706)	(173,706)	(173,706)	(173,706)
Plant in Service Total			93,852,551	98,607,756	99,672,472	92,897,979

Florida Public Service Commission  
Schedule : A-6  
Page / of 9  
Preparer: F McVittie  
Recap Schedules: A-1, A-4

Explanation: Provide the monthly plant balances for each month of the intermediate year and the ending balance of the prior year.

G.I. Acct. NUMBER	WASTEWATER DESCRIPTION	Land	BALANCE 12/31/97	1998 Jan	1998 Feb	1998 Mar	1998 Apr
301/351.1	ORGANIZATION	SA	291,322	291,322	291,322	291,322	291,322
302/352.2	SA	SA	22,025	22,025	22,025	22,025	22,025
303.5	SA	SA	231,698	231,698	231,698	231,698	231,698
307,215			16,941	16,941	16,941	16,941	16,941
TOTAL	INTANGIBLE PLANT		307,215	307,215	307,215	307,215	307,215
350/353.2	COLLECTION PLANT		-	-	-	-	-
351/354.2	LAND & LAND RIGHTS		1,049,556	1,441,256	2,237,056	2,220,856	2,220,856
352/1/360.2	Struct & Improvments		80,269	237,969	244,069	318,769	318,769
352/2/361.2	Collection sewers		99,390	99,390	99,390	99,390	99,390
352/3/362.2	Coll Sewers - Force Gravity		8,413,776	8,413,776	8,413,776	8,415,876	8,415,876
352/3/362.2	Special Collection		30,972,964	31,028,252	31,006,552	31,153,852	31,292,452
353/363.2	Svc to Customers		(120)	(120)	(120)	(120)	(120)
354/364.2	Flow Meas. Device		13,824	13,824	13,824	13,824	13,824
355/365.2	Flow Measur. Install		80,594	80,594	80,594	80,594	80,594
356	Other		6,200	6,200	6,200	6,200	6,200
TOTAL	COLLEC. PLANT		6,200	6,200	6,200	6,200	6,200
360/353.3	PUMPING PLANT		-	-	-	-	-
361/354.3	Land & Rights		8,140	8,140	8,140	8,140	8,140
362/370.3	Struct. & Improv		2,662,391	2,662,391	2,662,391	2,662,391	2,662,391
363/371.3	Receiving Wells		2,638,827	2,638,827	2,638,827	2,638,827	2,638,827
363/371.3	Elect Pump Eqpt		5,794,931	5,798,631	5,801,031	5,892,531	5,892,531
364/371.3	Diesel Pump Eqpt		117,871	117,871	117,871	117,871	117,871
365/371.3	Other Pump Eqpt		377,972	377,972	377,972	377,972	377,972
TOTAL	PUMPING PLANT		377,972	377,972	377,972	377,972	377,972
370/353.4	Tn & Disposal Plant		-	-	-	-	-
53,163	Land & Rights		53,163	53,163	53,163	53,163	53,163

United Water Florida  
Wastewater Plant In Service  
Docket No.: 980214-WS  
Projected Test Year Ending 12/31/99  
Schedule: Intermediate Year ending 12/31/98  
Historic [ ] Projected [x ]

Florida Public Service Commission  
Schedule : A-6  
Page 2 of 9  
Preparer: F McGuire  
Recap Schedules: A-1, A-4

Explanation: Provide the monthly plant balances for each month of the intermediate year and the ending balance of the prior year.

G.L.Acct. NUMBER	WASTEWATER DESCRIPTION	Land	BALANCE 12/31/97	1998 Jan	1998 Feb	1998 Mar	1998 Apr
370.1/353.4	Oxidation Lagoon		-	-	-	-	-
370.2/353.4	Other land & Rights		1,457,481	1,457,481	1,457,481	1,457,481	1,457,481
371/354.4	Struct. & Imprvmnts		8,537,445	8,537,445	8,537,445	8,537,445	8,537,445
372/380.4	Tr. & Disposal Eqpt		18,056,613	18,051,913	18,051,913	18,089,413	18,089,413
373/381.4	Plant Sewers		154,587	154,587	154,587	154,587	154,587
374/382.4	Outfall lines		2,300,889	2,300,889	2,300,889	2,300,889	2,300,889
375/389.4	Other trmnt Facilities		282,914	285,514	285,514	285,514	285,514
	TOTAL		-	-	-	-	-
			-	-	-	-	-
			-	-	-	-	-
			-	-	-	-	-
	GENERAL PLANT		-	-	-	-	-
389/353.5	SO Land & Rights		158,764	158,764	158,764	158,764	158,764
	SA		264,840	264,840	264,840	264,840	264,840
390/354.5	SO Struct & Imprvmnts		2,276,665	2,276,665	2,276,665	2,276,665	2,276,665
	SA		772,519	772,519	772,519	772,519	772,519
391/390.5	SO Office Furn & Eqpt		345,811	949,411	994,611	994,611	994,611
	SA		156,035	156,035	156,035	156,035	156,035
392/391.5	SO Transp Eqpt		14,902	14,902	14,902	14,902	14,902
	SA		329,882	329,882	329,882	329,882	329,882
393/392.5	SO Stores Eqpt		-	-	-	-	-
	SA		9,214	9,214	9,214	9,214	9,214
394/393.5	SO Tools Shop Garage Eqpt		15,140	15,140	15,140	21,140	21,140
	SA		63,707	63,707	63,707	63,707	63,707
395.5/394.5	SO Lab Eqpt		108,345	108,345	108,345	108,345	108,345
	SA		10,678	10,678	10,678	10,678	10,678
396/395.5	SO Pwr Oper. Eqpt		134,205	169,005	169,005	169,005	169,005
	SA		66,943	66,943	66,943	66,943	66,943
397.5/396.5	SO Communicat. Eqpt		1,246,930	1,346,730	1,346,730	1,346,730	1,346,730
	SA		412,880	412,880	412,880	412,880	412,880
398/397.5	SO Misc. Eqpt		551,720	551,720	551,720	551,720	551,720
	SA		44,809	44,809	44,809	44,809	44,809
399/398.5	SO Other property		42,158	42,158	56,758	56,758	56,758
	SA		4,077	4,077	4,077	4,077	4,077
	TOTAL GENERAL PLANT		-	-	-	-	-
			-	-	-	-	-

65

United Water Florida  
 Wastewater Plant In Service  
 Docket No.: 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Intermediate Year ending 12/31/98  
 Historic [ ] Projected [x ]

Florida Public Service Commission  
 Schedule : A-6  
 Page 3 of 9  
 Preparer: F McGuire  
 Recap Schedules: A-1, A-4

Explanation: Provide the monthly plant balances for each month of  
 the intermediate year and the ending balance of the  
 prior year.

G.L.Acct. NUMBER	WASTEWATER DESCRIPTION	Land	BALANCE 12/31/97	1998 Jan	1998 Feb	1998 Mar	1998 Apr
	ROUNDING		(1)	(1)	(1)	(1)	(1)
	Prop for Future		(1,175,696)	(1,175,696)	(1,175,696)	(1,175,696)	(1,175,696)
	AFUDC Adjustment		(173,706)	(173,706)	(173,706)	(173,706)	(173,706)
	Land Easement		8,776	8,776	8,776	8,776	8,776
	WW Plant in Service		99,672,472	101,151,060	102,063,460	102,562,560	102,808,660

Explanation: Provide the monthly plant balances  
for each month of the test year and the  
ending balance of the prior year.

G.I. Acct. NUMBER	DESCRIPTION	1998 May	1998 Jun	1998 Jul	1998 Aug	1998 Sep	1998 Oct	1998 Nov
301/351.1	ORGANIZATION	291,322	291,322	291,322	291,322	291,322	291,322	291,322
SA		22,025	22,025	22,025	22,025	22,025	22,025	22,025
SA		231,698	231,698	231,698	231,698	231,698	231,698	231,698
SA	Tran & Consens	16,941	16,941	16,941	16,941	16,941	16,941	16,941
303.5		307,215	307,215	307,215	307,215	307,215	307,215	307,215
TOTAL	INTANGIBLE PLANT	-	-	-	-	-	-	-
350/353.2	LAND & LAND RIGHTS	2,220,856	2,220,856	2,220,856	2,220,856	2,220,856	2,220,856	2,220,856
351/354.2	Struct & Imprvms	318,769	318,769	318,769	318,769	318,769	318,769	318,769
352/352	Collection sewers	99,390	99,390	99,390	99,390	99,390	99,390	99,390
352.1/360.2	Coll Sewers - Force	8,410,876	8,547,576	8,576,576	8,905,576	8,934,576	8,960,576	8,960,576
352.2/361.2	Special Collection (Gravity)	31,363,052	31,750,352	31,845,952	31,916,552	32,037,552	32,108,152	33,179,152
352.3/362.2	Special Collection (120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)
353/363.2	Svc to Cusmts	10,529,297	10,636,797	10,744,297	10,851,797	10,959,297	11,066,797	11,174,297
354/364.2	Flow Meas. Device	13,824	13,824	13,824	13,824	13,824	13,824	13,824
355/365.2	Flow Measur. Install	80,594	80,594	80,594	80,594	80,594	80,594	80,594
356	Other	6,200	6,200	6,200	6,200	6,200	6,200	6,200
TOTAL	COLLEC. PLANT	-	-	-	-	-	-	-
360/353.3	PUMPING PLANT	8,140	8,140	8,140	8,140	8,140	8,140	8,140
361/354.3	Struct. & Improv	2,662,391	2,662,391	2,662,391	2,662,391	2,662,391	2,662,391	2,662,391
362/370.3	Receiving Wells	2,638,827	3,073,427	3,073,427	3,073,427	3,073,427	3,133,427	3,133,427
363/371.3	Elect Pmp Eqpt	5,892,531	5,892,531	5,892,531	5,892,531	5,947,531	5,978,031	6,186,831
364/371.3	Diesel Pmp Eqpt	117,871	117,871	117,871	117,871	117,871	117,871	117,871
365/371.3	Other Pmp Eqpt	377,972	377,972	377,972	377,972	377,972	377,972	377,972
TOTAL	PUMPING PLANT	-	-	-	-	-	-	-
370/353.4	Tit & Disposal Plan	-	-	-	-	-	-	-
Land & Rights		53,163	53,163	53,163	53,163	53,163	53,163	53,163

United Water Florida  
Wastewater Plant In Service  
Docket No.: 980214-WS  
Projected Test Year Ending 12/31/99  
Schedule: Intermediate Year ending 12/31/98  
Historic [ ] Projected [x ]

Florida Public Service Commission  
Schedule : A-6  
Page 5 of 9  
Preparer: F McGuire  
Recap Schedules: A-1, A-4

Explanation: Provide the monthly plant balances  
for each month of the test year and the  
ending balance of the prior year.

G.L.Acct. NUMBER	WASTEWATER DESCRIPTION	1998 May	1998 Jun	1998 Jul	1998 Aug	1998 Sep	1998 Oct	1998 Nov
370.1/353.4	Oxidation Lagoon	-	-	-	-	-	-	-
370.2/353.4	Other land & Rights	1,457,481	1,457,481	1,457,481	1,457,481	1,457,481	1,457,481	1,457,481
371/354.4	Struct. & Imprvmnts	8,537,445	8,537,445	8,537,445	8,537,445	8,537,445	8,537,445	8,537,445
372/380.4	Trt. & Disposal Eqpt	18,089,413	18,391,413	18,391,413	18,391,413	18,800,113	18,838,113	19,648,313
373/381.4	Plant Sewers	154,587	154,587	154,587	154,587	154,587	154,587	154,587
374/382.4	Outfall lines	2,300,889	2,300,889	2,450,889	2,450,889	2,450,889	2,450,889	2,450,889
375/389.4	Other trmnt Facilities	285,514	285,514	285,514	285,514	285,514	285,514	285,514
TOTAL		-	-	-	-	-	-	-
	GENERAL PLANT	-	-	-	-	-	-	-
389/353.5	SO Land & Rights	158,764	158,764	158,764	158,764	158,764	158,764	158,764
	SA	264,840	264,840	264,840	264,840	264,840	264,840	264,840
390/354.5	SO Struct & Imprvmnts	2,276,665	2,276,665	2,276,665	2,276,665	2,276,665	2,276,665	2,276,665
	SA	772,519	772,519	772,519	772,519	772,519	772,519	772,519
391/390.5	SO Office Furn & Eqpt	994,611	1,014,011	1,014,011	1,014,011	1,014,011	1,014,011	1,014,011
	SA	156,035	156,035	156,035	156,035	156,035	156,035	156,035
392/391.5	SO Transp Eqpt	14,902	14,902	14,902	14,902	14,902	14,902	14,902
	SA	329,882	329,882	329,882	329,882	329,882	329,882	329,882
393/392.5	SO Stores Eqpt	-	-	-	-	-	-	-
	SA	9,214	9,214	9,214	9,214	9,214	9,214	9,214
394/393.5	SO Tools Shop Garage Eqpt	21,140	21,140	21,140	21,140	21,140	21,140	21,140
	SA	63,707	63,707	63,707	63,707	63,707	63,707	63,707
395.5/394.5	SO Lab Eqpt	108,345	118,545	118,545	118,545	118,545	118,545	118,545
	SA	10,678	10,678	10,678	10,678	10,678	10,678	10,678
396/395.5	SO Pwr Oper. Eqpt	169,005	169,005	169,005	169,005	169,005	169,005	169,005
	SA	66,943	66,943	66,943	66,943	66,943	66,943	66,943
397.5/396.5	SO Communicat. Eqpt	1,346,730	1,346,730	1,346,730	1,346,730	1,346,730	1,346,730	1,346,730
	SA	412,880	412,880	412,880	412,880	412,880	412,880	412,880
398/397.5	SO Misc. Eqpt	551,720	984,620	984,620	984,620	984,620	984,620	984,620
	SA	44,809	44,809	44,809	44,809	44,809	44,809	44,809
399/398.5	SO Other property	56,758	56,758	56,758	56,758	56,758	76,758	116,758
	SA	4,077	4,077	4,077	4,077	4,077	4,077	4,077
	TOTAL GENERAL PLANT	-	-	-	-	-	-	-

United Water Florida  
 Wastewater Plant In Service  
 Docket No.: 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Intermediate Year ending 12/31/98  
 Historic [ ] Projected [x ]

Explanation: Provide the monthly plant balances  
 for each month of the test year and the  
 ending balance of the prior year.

Florida Public Service Commission  
 Schedule : A-6  
 Page 6 of 9  
 Preparer: F McGuire  
 Recap Schedules: A-1, A-4

G.L.Acct. NUMBER	WASTEWATER DESCRIPTION	1998 May	1998 Jun	1998 Jul	1998 Aug	1998 Sep	1998 Oct	1998 Nov
	ROUNDING	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	Prop for Future	(1,175,696)	(1,175,696)	(1,175,696)	(1,175,696)	(1,175,696)	(1,175,696)	(1,175,696)
	AFUDC Adjustment	(173,706)	(173,706)	(173,706)	(173,706)	(173,706)	(173,706)	(173,706)
	Land Easement	8,776	8,776	8,776	8,776	8,776	8,776	8,776
	<b>WW Plant in Service</b>	<b>102,981,760</b>	<b>104,782,360</b>	<b>105,200,460</b>	<b>105,707,560</b>	<b>106,428,760</b>	<b>106,781,360</b>	<b>109,356,960</b>



United Water Florida  
 Wastewater Plant in Service  
 Docket No.: 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Intermediate Year ending 12/31/98  
 Historic [ ] Projected [x ]

Florida Public Service Commission

Schedule : A-6

Page 7 of 9

Preparer: F McGuire

Recap Schedules: A-1, A-4

Explanation: Provide month  
 end balances for each  
 month of the test year and  
 the ending balance of the  
 prior year.

G.L.Acct. NUMBER	WASTEWATER DESCRIPTION	1998 Dec
OLD/NEW	INTANGIBLE PLANT	
301/351.1	ORGANIZATION	291,322
		22,025
302/352.2	Fran & Consents	231,698
		16,941
303.5		307,215
TOTAL	INTANGIBLE PLANT	-
	COLLECTION PLANT	
350/353.2	LAND & LAND RIGHTS	2,220,856
351/354.2	Struct & Improvms	656,869
352/352	Collection sewers	99,990
352.1/360.2	Coll Sewers - Force	9,770,576
352.2/361.2	Gravity	33,230,752
352.3/362.2	Special Collection	(120)
353/363.2	Svc to Customs	11,276,797
354/364.2	Flow Meas. Device	19,824
355/365.2	Flow Measur. Install	80,594
356	Other	6,200
TOTAL	Collec. Plant	-
	PUMPING PLANT	
360/353.3	Land & Rights	8,140
361/354.3	Struct. & Improv	2,662,391
362/370.3	Receiving Wells	3,133,427
363/371.3	Elect Pmp Eqpt	6,186,831
364/371.3	Diesel Pmp Eqpt	117,871
365/371.3	Other Pmp Eqpt	377,972
TOTAL	PUMPING PLANT	-
370/353.4	Trt & Disposal Plant	-
	Land & Rights	53,163

**United Water Florida**  
**Wastewater Plant In Service**  
**Docket No.: 980214-WS**  
**Projected Test Year Ending 12/31/99**  
**Schedule: Intermediate Year ending 12/31/98**  
**Historic [ ] Projected [x ]**

Florida Public Service Commission  
 Schedule : A-6  
 Page 8 of 9  
 Preparer: F McGuire  
 Recap Schedules: A-1, A-4

Explanation: Provide month  
 end balances for each  
 month of the test year and  
 the ending balance of the  
 prior year.

G.L.Acct. NUMBER		WASTEWATER DESCRIPTION	1998 Dec
370.1/353.4		Oxidation Lagoon	-
370.2/353.4		Other land & Rights	1,457,481
371/354.4		Struct. & Imprmnts	8,537,445
372/380.4		Trt. & Disposal Eqpt	19,648,313
373/381.4		Plant Sewers	154,587
374/382.4		Outfall lines	2,450,889
375/389.4		Other trmnt Facilities	392,514
		TOTAL	-
			-
		GENERAL PLANT	-
389/353.5	SO	Land & Rights	158,764
	SA		264,840
390/354.5	SO	Struct & Imprmnts	2,276,665
	SA		772,519
391/390.5	SO	Office Furn & Eqpt	1,678,511
	SA		156,035
392/391.5	SO	Transp Eqpt	14,902
	SA		329,882
393/392.5	SO	Stores Eqpt	-
	SA		9,214
394/393.5	SO	Tools Shop Garage Eqpt	21,140
	SA		63,707
395.5/394.5	SO	Lab Eqpt	118,545
	SA		10,678
396/395.5	SO	Pwr Opert. Eqpt	169,005
	SA		66,943
397.5/396.5	SO	Communicat. Eqpt	1,346,730
	SA		412,880
398/397.5	SO	Misc. Eqpt	984,620
	SA		44,809
399/398.5	SO	Other property	116,758
	SA		4,077
		TOTAL GENERAL PLANT	-
			-

71

**United Water Florida**  
**Wastewater Plant In Service**  
**Docket No.: 980214-WS**  
**Projected Test Year Ending 12/31/99**  
**Schedule: Intermediate Year ending 12/31/98**  
**Historic  Projected**

Florida Public Service Commission  
 Schedule : A-6  
 Page 9 of 9  
 Preparer: F McGuire  
 Recap Schedules: A-1, A-4

Explanation: Provide month  
 end balances for each  
 month of the test year and  
 the ending balance of the  
 prior year.

G.L. Acct. NUMBER	WASTEWATER DESCRIPTION	1998 Dec
	ROUNDING	1
	Prop for Future	(1,175,696)
	AFUDC Adjustment	(173,706)
	Land Easement	8,776
	WW Plant in Service	111,092,562

**United Water Florida**  
**Wastewater Plant In Service**  
**Docket No.: 980214-WS**  
**Projected Test Year Ending 12/31/99**  
**Schedule: Projected Test Year ending 12/31/99**  
**Historic [ ] Projected [x]**

**Florida Public Service Commission**  
**Schedule : A-6**  
**Page / of 9**  
**Preparer: F McGuire**  
**Recap Schedules: A-1, A-4**

Explanation: Provide the monthly plant balances  
 for each month of the test year and the  
 ending balance of the prior year.

A/C NUMBER	Wastewater Operation DESCRIPTION	BALANCE 12/31/98	1999 Jan	1999 Feb	1999 Mar	1999 Apr	1999 May
OLD/NEW	INTANGIBLE PLANT						
301/351.1	SO ORGANIZATION	291,322	291,322	291,322	291,322	291,322	291,322
	SA	22,025	22,025	22,025	22,025	22,025	22,025
302/352.2	SO Fran & Consents	231,698	231,698	231,698	231,698	231,698	231,698
	SA	16,941	16,941	16,941	16,941	16,941	16,941
303.5		307,215	307,215	307,215	307,215	307,215	307,215
TOTAL	INTANGIBLE PLANT	-	-	-	-	-	-
	COLLECTION PLANT						
350/353.2	LAND & LAND RIGHTS	2,220,856	2,220,856	2,220,856	2,220,856	2,220,856	2,220,856
351/354.2	Struct & Imprvmnts	656,869	656,869	656,869	656,869	656,869	656,869
352/352	Collection sewers	99,390	99,390	99,390	99,390	99,390	99,390
352.1/360.2	Coll Sewers - Force	9,770,576	9,795,576	9,835,576	9,865,576	9,905,576	10,205,576
352.2/361.2	" Gravity	33,230,752	33,295,752	33,435,752	33,565,752	33,705,752	33,855,752
352.3/362.2	Special Collection	(120)	(120)	(120)	(120)	(120)	(120)
353/363.2	Svc to Custmrs	11,276,797	11,359,297	11,441,797	11,539,297	11,626,797	11,714,297
354/364.2	Flow Meas. Device	19,824	19,824	19,824	19,824	19,824	19,824
355/365.2	Flow Measur. Install	80,594	80,594	80,594	80,594	80,594	80,594
356	Other	6,200	6,200	6,200	6,200	6,200	6,200
TOTAL	Collec. Plant	-	-	-	-	-	-
	PUMPING PLANT						
360/353.3	Land & Rights	8,140	8,140	8,140	8,140	8,140	8,140
361/354.3	Struct. & Improv	2,662,391	2,662,391	2,662,391	2,662,391	2,662,391	2,662,391
362/370.3	Receiving Wells	3,133,427	3,143,427	3,163,427	3,178,427	3,358,427	3,383,427
363/371.3	Elect Pmp Eqpt	6,186,831	6,186,831	6,186,831	6,186,831	6,326,831	6,326,831
364/371.3	Diesel Pmp Eqpt	117,871	117,871	117,871	117,871	117,871	117,871
365/371.3	Other Pmp Eqpt	377,972	377,972	377,972	377,972	377,972	377,972
TOTAL	PUMPING PLANT	-	-	-	-	-	-
	Trt & Disposal Plant						
370/353.4	Land & Rights	53,163	53,163	53,163	53,163	53,163	53,163

**United Water Florida**  
**Wastewater Plant In Service**  
**Docket No.: 980214-WS**  
**Projected Test Year Ending 12/31/99**  
**Schedule: Projected Test Year ending 12/31/99**  
**Historic [ ] Projected [x]**

Florida Public Service Commission  
 Schedule : A-6  
 Page 2 of 9  
 Preparer: F McGuire  
 Recap Schedules: A-1, A-4

Explanation: Provide the monthly plant balances  
 for each month of the test year and the  
 ending balance of the prior year.

A/C NUMBER	Wastewater Operation DESCRIPTION	BALANCE 12/31/98	1999 Jan	1999 Feb	1999 Mar	1999 Apr	1999 May
370.1/353.4	Oxidation Lagoon	-	-	-	-	-	-
370.2/353.4	Other land & Rights	1,457,481	1,457,481	1,457,481	1,457,481	1,457,481	1,457,481
371/354.4	Struct. & Imprvmnts	8,537,445	8,537,445	8,537,445	8,537,445	8,537,445	8,537,445
372/380.4	Trt. & Disposal Eqpt	19,648,313	19,648,313	19,648,313	19,648,313	19,648,313	19,648,313
373/381.4	Plant Sewers	154,587	154,587	154,587	154,587	154,587	154,587
374/382.4	Outfall lines	2,450,889	2,450,889	2,450,889	2,450,889	2,450,889	2,450,889
375/389.4	Other trunnt Facilities	392,514	392,514	392,514	392,514	392,514	392,514
TOTAL		-	-	-	-	-	-
	GENERAL PLANT	-	-	-	-	-	-
389/353.5	SO Land & Rights	158,764	158,764	158,764	158,764	158,764	158,764
	SA	264,840	264,840	264,840	264,840	264,840	264,840
390/354.5	SO Struct & Imprvmnts	2,276,665	2,276,665	2,276,665	2,276,665	2,276,665	2,276,665
	SA	772,519	772,519	772,519	772,519	772,519	772,519
391/390.5	SO Office Furn & Eqpt	1,678,511	1,678,511	1,678,511	1,678,511	1,678,511	1,678,511
	SA	156,035	156,035	156,035	156,035	156,035	156,035
392/391.5	SO Transp Eqpt	14,902	14,902	14,902	14,902	14,902	14,902
	SA	329,882	329,882	329,882	329,882	329,882	329,882
393/392.5	SO Stores Eqpt	-	-	-	-	-	-
	SA	9,214	9,214	9,214	9,214	9,214	9,214
394/393.5	SO Tools Shop Garage Eqpt	21,140	21,140	21,140	21,140	21,140	21,140
	SA	63,707	63,707	63,707	63,707	63,707	63,707
395.5/394.5	SO Lab Eqpt	118,545	118,545	118,545	118,545	118,545	118,545
	SA	10,678	10,678	10,678	10,678	10,678	10,678
396/395.5	SO Pwr Operat. Eqpt	169,005	169,005	169,005	169,005	169,005	169,005
	SA	66,943	66,943	66,943	66,943	66,943	66,943
397.5/396.5	SO Communicat. Eqpt	1,346,730	1,346,730	1,346,730	1,346,730	1,346,730	1,346,730
	SA	412,880	412,880	412,880	412,880	412,880	412,880
398/397.5	SO Misc. Eqpt	984,620	984,620	984,620	984,620	984,620	984,620
	SA	44,809	44,809	44,809	44,809	44,809	44,809
399/398.5	SO Other property	116,758	116,758	116,758	116,758	116,758	116,758
	SA	4,077	4,077	4,077	4,077	4,077	4,077
		-	-	-	-	-	-
		-	-	-	-	-	-

74

Explanation: Provide the monthly plant balances for each month of the test year and the ending balance of the prior year.

United Water Florida  
 Wastewater Plant In Service  
 Docket No.: 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Projected Test Year ending 12/31/99  
 Historic [ ] Projected [x]

A/C NUMBER	DESCRIPTION	12/31/98	1999 Jan	1999 Feb	1999 Mar	1999 Apr	1999 May
Wastewater Operation	ROUNDING	1	(1)	(1)	(1)	(1)	(1)
	Prop for Future	(1,175,696)	(1,175,696)	(1,175,696)	(1,175,696)	(1,175,696)	(1,175,696)
	NON UTILTY PROPERTY	(173,706)	(173,706)	(173,706)	(173,706)	(173,706)	(173,706)
	Land Easement	8,776	8,776	8,776	8,776	8,776	8,776
	PLANT IN SERVICE	111,092,562	111,275,060	111,557,560	111,830,060	112,417,560	112,980,060
	Wastewater Operation	BALANCE	1999	1999	1999	1999	1999

Explanation: Provide the monthly plant balances  
for each month of the test year and the  
ending balance of the prior year.

A/C NUMBER	Wastewater Operation DESCRIPTION	1999 Jun	1999 Jul	1999 Aug	1999 Sep	1999 Oct	1999 Nov
301/351.1	ORGANIZATION	291,322	291,322	291,322	291,322	291,322	291,322
302/352.2	Fran & Consents	22,025	22,025	22,025	22,025	22,025	22,025
303.5		231,698	231,698	231,698	231,698	231,698	231,698
		16,941	16,941	16,941	16,941	16,941	16,941
		307,215	307,215	307,215	307,215	307,215	307,215
TOTAL		-	-	-	-	-	-
350/353.2	COLLECTION PLANT	2,220,856	2,220,856	2,220,856	2,220,856	2,220,856	2,220,856
351/354.2	LAND & LAND RIGHTS	656,869	2,210,869	2,210,869	2,210,869	2,210,869	2,210,869
352/352	Struct & Improvments	99,390	99,390	99,390	99,390	99,390	99,390
352.1/360.2	Collection sewers	11,075,576	11,075,576	11,075,576	11,075,576	11,203,476	11,658,476
352.2/361.2	Coil Sewers - Force	33,955,752	34,055,752	34,205,752	34,485,752	34,535,752	34,995,752
352.3/362.2	Gravity	(120)	(120)	(120)	(120)	(120)	(120)
353/363.2	Special Collection	11,811,797	11,899,297	11,986,797	12,084,297	12,171,797	12,269,297
354/364.2	Svc to Custmrs	19,824	19,824	19,824	19,824	19,824	19,824
355/365.2	Flow Measur. Device	80,594	80,594	80,594	80,594	80,594	80,594
356	Flow Measur. Install	6,200	6,200	6,200	6,200	6,200	6,200
	Other	-	-	-	-	-	-
TOTAL	Collec. Plant	-	-	-	-	-	-
360/353.3	PUMPING PLANT	8,140	8,140	8,140	8,140	8,140	8,140
361/354.3	Land & Rights	2,662,391	2,662,391	2,662,391	2,662,391	2,662,391	2,662,391
362/370.3	Struct. & Improv	3,403,427	3,423,427	3,443,427	3,463,427	3,483,427	3,503,427
363/371.3	Receiving Wells	6,326,831	6,326,831	6,326,831	6,326,831	6,326,831	6,326,831
364/371.3	Elect Pmp Eqpt	117,871	117,871	117,871	117,871	117,871	117,871
365/371.3	Diesel Pmp Eqpt	377,972	377,972	377,972	377,972	377,972	377,972
	Other Pmp Eqpt	-	-	-	-	-	-
TOTAL	PUMPING PLANT	-	-	-	-	-	-
370/353.4	Tri & Disposal Plant	53,163	53,163	53,163	53,163	53,163	53,163
	Land & Rights	-	-	-	-	-	-

United Water Florida

Wastewater Plant In Service

Doc# No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year ending 12/31/99

Historic [ ] Projected [x]

ending balance of the prior year.

Explanation: Provide the monthly plant balances

for each month of the test year and the

Florida Public Service Commission

Schedule : A-6

Page 5 of 9

Preparer: F McWhire

Recap Schedules: A-1, A-4

A/C	NUMBR	DESCRIPTION	1999 Jun	1999 Jul	1999 Aug	1999 Sep	1999 Oct	1999 Nov
370.1/353.4		Oxidation Lagoon	1,457,481	1,457,481	1,457,481	1,457,481	1,457,481	1,457,481
370.2/353.4		Other land & Rights	8,537,445	8,537,445	8,537,445	8,537,445	8,537,445	8,537,445
371/354.4		Struct. & Improvms	19,648,313	22,360,804	22,803,804	22,803,804	22,639,904	22,639,904
372/380.4		Tr. & Disposal Eqpt	1,026,587	1,026,587	1,026,587	1,026,587	1,026,587	1,026,587
373/381.4		Plant Sewers	2,450,889	2,450,889	2,450,889	2,450,889	2,450,889	2,450,889
375/389.4		Other tunnel Facilities	392,514	392,514	550,514	550,514	550,514	550,514
TOTAL								
389/353.5		GENERAL PRANT	158,764	158,764	158,764	158,764	158,764	158,764
SA		Land & Rights	264,840	264,840	264,840	264,840	264,840	264,840
SO		Struct & Improvms	2,276,665	2,276,665	2,276,665	2,276,665	2,276,665	2,276,665
SA		Office Furn & Eqpt	1,678,511	1,730,511	1,730,511	1,730,511	1,730,511	1,730,511
SO		Transp Eqpt	14,902	14,902	14,902	14,902	14,902	14,902
SA		Stores Eqpt	329,882	329,882	329,882	329,882	329,882	329,882
SO		SA	9,214	9,214	9,214	9,214	9,214	9,214
SO		Tools Shop Garage Eqpt	21,140	21,140	21,140	41,140	41,140	61,140
SA		Lab Eqpt	118,545	133,545	133,545	133,545	133,545	133,545
SA		Pwr Oper. Eqpt	169,005	169,005	169,005	169,005	169,005	169,005
SO		SA	10,678	10,678	10,678	10,678	10,678	10,678
SA		Communicat. Eqpt	1,346,730	1,346,730	1,406,730	1,406,730	1,406,730	1,406,730
SO		Misc. Eqpt	412,880	412,880	412,880	412,880	412,880	412,880
SA		Other property	116,758	116,758	116,758	116,758	116,758	116,758
SO		SA	44,809	44,809	44,809	44,809	44,809	44,809
SA		SA	984,620	984,620	984,620	984,620	984,620	984,620
SO		SA	412,880	412,880	412,880	412,880	412,880	412,880
SA		SA	44,809	44,809	44,809	44,809	44,809	44,809
SO		SA	116,758	116,758	116,758	116,758	116,758	116,758
SA		SA	4,077	4,077	4,077	4,077	4,077	4,077



Explanation: Provide the monthly plant balances  
for each month of the test year and the  
ending balance of the prior year.

A/C NUMBER	Wastewater Operation DESCRIPTION	1999 Jun	1999 Jul	1999 Aug	1999 Sep	1999 Oct	1999 Nov
	ROUNDING	(1)	(1)	(1)	(1)	(1)	(1)
	Prop for Future	(1,175,696)	(1,175,696)	(1,175,696)	(1,175,696)	(1,175,696)	(1,175,696)
	NON UTILITY PROPERTY	(173,706)	(173,706)	(173,706)	(173,706)	(173,706)	(173,706)
	Land Easement	8,776	8,776	8,776	8,776	8,776	8,776
	PLANT IN SERVICE	113,237,560	119,440,551	120,399,051	120,826,551	120,908,051	121,920,051

United Water Florida  
Wastewater Plant In Service  
Docket No.: 980214-WS  
Projected Test Year Ending 12/31/99  
Schedule: Projected Test Year ending 12/31/99  
Historic [ ] Projected [x ]

Florida Public Service Commi  
Schedule : A-6  
Page 7 of 9  
Preparer: F McGuire  
Recap Schedules: A-1, A-4

Explanation: Provide the monthly plant balances  
for each month of the test year and the  
ending balance of the prior year.

A/C NUMBER	Wastewater Operation DESCRIPTION	1999 Dec	13-Month Average
OLD/NEW	INTANGIBLE PLANT		
301/351.1	SO ORGANIZATION	291,322	291,322
	SA	22,025	22,025
302/352.2	SO Fran & Consents	231,698	231,698
	SA	16,941	16,941
303.5		307,215	307,215
TOTAL	INTANGIBLE PLANT	-	-
	COLLECTION PLANT		
350/353.2	LAND & LAND RIGHTS	2,220,856	2,220,856
351/354.2	Struct & Imprmnts	2,210,869	1,374,100
352/352	Collection sewers	99,390	99,390
352.1/360.2	Coll Sewers - Force	11,658,476	10,565,476
352.2/361.2	" Gravity	34,985,752	34,023,829
352.3/362.2	Special Collection	(120)	(120)
353/363.2	Svc to Custms	12,351,797	11,810,259
354/364.2	Flow Meas. Device	19,824	19,824
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
361/354.3	Struct. & Improv	2,662,391	2,662,391
362/370.3	Receiving Wells	3,453,427	3,341,889
363/371.3	Elect Pmp Eqpt	6,481,331	6,294,062
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	53,163	53,163

United Water Florida  
Wastewater Plant In Service  
Docket No.: 980214-WS  
Projected Test Year Ending 12/31/99  
Schedule: Projected Test Year ending 12/31/99  
Historic [ ] Projected [x ]

Florida Public Service Commi  
Schedule : A-6  
Page 8 of 9  
Preparer: F McGuire  
Recap Schedules: A-1, A-4

Explanation: Provide the monthly plant balances  
for each month of the test year and the  
ending balance of the prior year.

A/C NUMBER	Wastewater Operation DESCRIPTION	1999 Dec	13-Month Average
370.1/353.4	Oxidation Lagoon	-	-
370.2/353.4	Other land & Rights	1,457,481	1,457,481
371/354.4	Struct. & Imprvmnts	8,537,445	8,537,445
372/380.4	Trt. & Disposal Eqpt	22,639,904	21,032,793
373/381.4	Plant Sewers	1,026,587	557,049
374/382.4	Outfall lines	2,450,889	2,450,889
375/389.4	Other trumnt Facilities	550,514	453,283
TOTAL		-	-
	GENERAL PLANT	-	-
389/353.5	SO Land & Rights	158,764	158,764
	SA	264,840	264,840
390/354.5	SO Struct & Imprvmnts	2,276,665	2,276,665
	SA	772,519	772,519
391/390.5	SO Office Furn & Eqpt	1,730,511	1,702,511
	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	-	-
	SA	9,214	9,214
394/393.5	SO Tools Shop Garage Eqpt	81,140	31,909
	SA	63,707	63,707
395.5/394.5	SO Lab Eqpt	133,545	125,468
	SA	10,678	10,678
396/395.5	SO Pwr Opert. Eqpt	169,005	169,005
	SA	66,943	66,943
397.5/396.5	SO Communicat. Eqpt	1,406,730	1,369,807
	SA	412,880	412,880
398/397.5	SO Misc. Eqpt	984,620	984,620
	SA	44,809	44,809
399/398.5	SO Other property	116,758	116,758
	SA	4,077	4,077

08

**United Water Florida**  
**Wastewater Plant In Service**  
**Docket No.: 980214-WS**  
**Projected Test Year Ending 12/31/99**  
**Schedule: Projected Test Year ending 12/31/99**  
**Historic [ ] Projected [x ]**

**Florida Public Service Commi**  
**Schedule : A-6**  
**Page 9 of 9**  
**Preparer: F McGuire**  
**Recap Schedules: A-1, A-4**

**Explantation: Provide the monthly plant balances**  
**for each month of the test year and the**  
**ending balance of the prior year.**

A/C NUMBER	Wastewater Operation DESCRIPTION	1999 Dec	13-Month Average
	ROUNDING	1	(1)
	Prop for Future	(1,175,696)	(1,175,696)
	NON UTILITY PROPERTY	(173,706)	(173,706)
	Land Easement	8,776	8,776
	<b>PLANT IN SERVICE</b>	<b>122,187,553</b>	<b>116,159,402</b>

**Non-Used and Useful Plant**  
**Company: United Water Florida**  
**Docket No: 980214-WS**  
**Test Year Ended: 12/31/99**  
**Historic [X] or Projected [X]**

**Florida Public Service**  
**Commission**  
**Schedule: A-7**  
**Page 1 of 1**  
**Preparer: D. deNagy**

Explanation: Provide a summary of the items included in Non-Used and Useful Plant for the test year. Provide additional schedules if necessary.

<u>Line No.</u>	<u>Description</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>Supporting Schedules</u>
1	<b>Water</b>				
2	Plant in Service	\$0	\$0	\$0	NA
3	Land	\$0	\$0	\$0	NA
4	Accumulated Depreciation	\$0	\$0	\$0	NA
5	Other	\$0	\$0	\$0	NA
6	<b>Wastewater</b>				
7	Plant in Service	\$0	\$0	\$0	NA
8	Land	\$0	\$0	\$0	NA
9	Accumulated Depreciation	\$0	\$0	\$0	NA
10	Other	\$0	\$0	\$0	NA

**Schedule of Water and Wastewater Accumulated Depreciation  
Annual Balances Subsequent to Last Established Rate Base**

**Florida Public Service  
Commission**

Company: United Water Florida  
Docket No.: 980214-WS  
Test Year Ended: December 31, 1999

Schedule: A-8  
Page: 1 of 1  
Preparer: David deNagy

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-end Balance	
		Water	Wastewater
1	12/31/96 Balance	8,516,588	18,379,947
2	1997 Additions	1,353,562	2,980,864
3	1997 Retirements	(305,272)	(72,879)
4	1997 Adjustments	618,588	980,902
5			
6	12/31/97 Balance	10,183,466	22,268,834
7	1998 Additions	1,872,946	3,662,901
8	1998 Retirements	(155,000)	(51,412)
9	1998 Adjustments	0	0
10			
11	12/31/98 Balance	11,901,412	25,880,323
12	1999 Additions	2,141,982	4,087,067
13	1999 Retirements	(154,000)	(791,909)
14	1999 Adjustments	0	0
15			
16	12/31/99 Balance	13,889,394	29,175,481
17			
18			
19	Supporting Schedules: A-9, A-10		
20	Recap Schedules: A-18		

**UNITED WATER FLORIDA**

Water Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year ended 12/31/99

Schedule-III Historical Base Year ended 12/31/97

Historic [x] Projected [ ]

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule A-9

Page / of 15

Preparer: McGuire

Recap Schedules: A1, A4

A/C No.	DESCRIPTION	12/31/96	1997 Jan	1997 Feb	1997 Mar	1997 Apr	1997 May
OLD/NEW	INTANGIBLE PLANT	-	-	-	-	-	-
301/301.1	WO ORGANIZATION	2,596	2,596	2,596	2,596	2,596	2,596
	CP	-	-	-	-	-	-
	SA	-	-	-	-	-	-
302/302.1	WO FRANCHISE & CONSENTS	1,702	1,702	1,702	1,702	1,702	1,702
	CP	-	-	-	-	-	-
	SA	-	-	-	-	-	-
303/7	MISC. INTANGIBLE PLANT	293	293	293	293	293	293
		-	-	-	-	-	-
TOTAL	INTANGIBLE PLANT	-	-	-	-	-	-
	SOURCE OF SUPPLY PLANT	-	-	-	-	-	-
		-	-	-	-	-	-
310/303.2	LAND & LAND RIGHTS	-	-	-	-	-	-
311/304.2	STRUCTURES & IMPROVEMENTS	118,816	119,884	120,953	122,021	123,089	124,158
312/305.2	COLLECT & IMPOUND RESERVOIR	87,871	88,576	89,281	89,987	90,692	91,397
313/306.2	LAKE, RIVER, & OTHER INTAKE	-	881	1,763	2,644	3,526	4,407
314/307.2	WELLS & SPRINGS	240,683	241,857	243,031	244,205	245,379	246,554
315/308.2	INFILTRATION GALLERIES	7,512	8,393	9,275	10,156	11,038	11,919
316/309.2	SUPPLY MAINS	31,837	32,845	33,854	34,862	35,871	36,879
317	OTHER SOURCE PLANT	(3,090)	(2,209)	(1,327)	(446)	436	1,317
		-	-	-	-	-	-
TOTAL	SOURCE OF SUPPLY	-	-	-	-	-	-
	PUMPING PLANT	-	-	-	-	-	-
		-	-	-	-	-	-
320/303.2	LAND & LAND RIGHTS	-	-	-	-	-	-
321/304.2	STRUCTURES & IMPROVEMENTS	423,024	424,092	425,161	426,229	427,297	428,366
322	BOILER PLANT EQUIP	-	-	-	-	-	-
323/311.2	OTHER POWER PROD. EQUIP	202,719	204,482	206,245	208,008	209,771	211,534
324/311.2	STEAM PUMPING EQUIP	-	1,763	3,526	5,289	7,052	8,815
325/311.2	ELECTRIC PUMPING EQUIP	874,921	876,684	878,447	880,210	881,973	883,736
326/311.2	DIESEL PUMPING EQUIP	-	1,763	3,526	5,289	7,052	8,815

**UNITED WATER FLORIDA**

Water Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year ended 12/31/99

Schedule-Historical Base Year ended 12/31/97

Historic [x] Projected [ ]

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule A-9

Page 2 of 15

Preparer: McGuire

Recap Schedules: A1, A4

A/C No.	DESCRIPTION	12/31/96	1997 Jan	1997 Feb	1997 Mar	1997 Apr	1997 May
327/311.2	HYDRAULIC PUMPING EQUIP	16,422	18,185	19,948	21,711	23,474	25,237
328/311.2	OTHER PUMPING EQUIP	11,851	13,614	15,377	17,140	18,903	20,666
TOTAL	PUMPING PLANT	-	-	-	-	-	-
	WATER TREATMENT PLANT	-	-	-	-	-	-
330/303.3	LAND & LAND RIGHTS	-	-	-	-	-	-
331/304.3	STRUCTURES & IMPROVEMENTS	(63,355)	(62,287)	(61,218)	(60,150)	(59,082)	(58,013)
332/320.3	WATER TREATMENT EQUIP	111,787	113,391	114,996	116,600	118,204	119,808
TOTAL	WATER TREATMENT PLANT	-	-	-	-	-	-
	TRANS & DIST PLANT	-	-	-	-	-	-
340/303.4	LAND & LAND RIGHTS	-	-	-	-	-	-
341/304.4	STRUCTURES & IMPROVEMENTS	9,141	10,209	11,278	12,346	13,414	14,483
342/330.4	DIST. STANDPIPES & RESERVOIRS	339,408	340,360	341,312	342,264	343,216	344,168
343/331.2	TRANS & DIST MAINS	3,795,930	3,796,752	3,797,573	3,798,395	3,799,216	3,800,038
344	FIRE MAINS	21,195	22,017	22,838	23,660	24,481	25,303
345/333.4	SERVICES	1,415,489	1,416,370	1,417,252	1,418,133	1,419,015	1,419,896
346/334.4	METERS	210,890	212,653	214,416	216,179	217,942	219,705
347/334.4	METER INSTALLATION	3,731	5,494	7,257	9,020	10,783	12,546
348/335.4	HYDRANTS	415,791	416,567	417,342	418,118	418,894	419,669
349/339.4	OTHER TRANS & DIST PLANT	1,710	3,120	4,531	5,941	7,351	8,762
TOTAL	TRANS & DIST PLANT	-	-	-	-	-	-
	GENERAL PLANT	-	-	-	-	-	-
389/303.5	WO LAND & LAND RIGHTS	-	-	-	-	-	-
	CP	-	-	-	-	-	-
	SA	-	-	-	-	-	-
390/304.5	WO STRUCTURES & IMPROVEMENTS	3,716	4,597	5,479	6,360	7,242	8,123



**UNITED WATER FLORIDA**

Water Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year ended 12/31/99

Schedule-III Historical Base Year ended 12/31/97

Historic [x] Projected [ ]

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule A-9

Page 3 of 15

Preparer: McGuire

Recap Schedules: A1, A4

A/C No.	DESCRIPTION	12/31/96	1997 Jun	1997 Feb	1997 Mar	1997 Apr	1997 May
	CP	152,676	153,557	154,439	155,320	156,202	157,083
	SA	(76,338)	(75,457)	(74,575)	(73,694)	(72,812)	(71,931)
391/340.5	OFFICE FURNITURE & EQUIP	-	-	-	-	-	-
	WO FURNITURE & EQUIP	93,758	96,110	98,462	100,813	103,165	105,517
	CP FURNITURE & EQUIP	171,079	173,431	175,783	178,134	180,486	182,838
	CP TERMINAL SYSTEM	60,795	63,147	65,499	67,850	70,202	72,554
	SA Wastewater ALLOCATION	(115,939)	(113,587)	(111,235)	(108,884)	(106,532)	(104,180)
		-	-	-	-	-	-
391	TOTAL OFFICE FURN. & FIXTURES	-	-	-	-	-	-
		-	-	-	-	-	-
392/341.5	TRANSPORTATION	-	-	-	-	-	-
	WO 1. WATER ONLY	(306,138)	(306,138)	(306,138)	(306,138)	(306,138)	(306,138)
	CP 2. 1991	20,828	20,828	20,828	20,828	20,828	20,828
	CP 3. 1992	109,086	109,086	109,086	109,086	109,086	109,086
	CP 4. 1982	15,944	15,944	15,944	15,944	15,944	15,944
	CP 5. 1983	6,506	6,506	6,506	6,506	6,506	6,506
	CP 6. 1993	13,657	13,657	13,657	13,657	13,657	13,657
	CP 7. 1985	6,235	6,235	6,235	6,235	6,235	6,235
	CP 8. 1986	58,138	58,138	58,138	58,138	58,138	58,138
	CP 9. 1987	29,592	29,592	29,592	29,592	29,592	29,592
	CP 10. 1988	27,475	27,475	27,475	27,475	27,475	27,475
	CP 11. 1989	51,396	51,396	51,396	51,396	51,396	51,396
	CP 12. 1990	126,164	126,164	126,164	126,164	126,164	126,164
	SA 10. SEWER ALLOCATION	(325,521)	(325,521)	(325,521)	(325,521)	(325,521)	(325,521)
		-	-	-	-	-	-
392/341.5	TOTAL TRANSPORTAION EQUIP	-	-	-	-	-	-
		-	-	-	-	-	-
393/342.5	WO STORES EQUIPMENT	-	1,960	3,921	5,881	7,842	9,802
	CP	5,382	7,342	9,303	11,263	13,224	15,184
	SA	(2,623)	(663)	1,298	3,258	5,219	7,179
394/343.5	TOOLS, SHOP, GARAGE EQUIP	-	2,204	4,407	6,611	8,815	11,018
	WO WATER ONLY	(85,004)	(82,800)	(80,597)	(78,393)	(76,189)	(73,986)
	CP 1981 & PRIOR	29,769	31,973	34,176	36,380	38,584	40,787
	CP 1982 & AFTER	96,511	98,715	100,918	103,122	105,326	107,529
	SA SEWER ALLOCATION	(63,144)	(60,940)	(58,737)	(56,533)	(54,329)	(52,126)

UNITED WATER FLORIDA  
 Water Accum Depr. by primary Account  
 Docket No.: 980214-WS  
 Projected Test Year ended 12/31/99  
 Schedule-Historical Base Year ended 12/31/97  
 Historic [x] Projected [ ]

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission  
 Schedule A-9  
 Page 4 of 15  
 Preparer: McGuire  
 Recap Schedules: A1, A4

A/C No.	DESCRIPTION	12/31/96	1997 Jan	1997 Feb	1997 Mar	1997 Apr	1997 May
394/343.5	TOTAL TOOLS, SHOP GARAGE EQUIP	-	-	-	-	-	-
395/344.5	WO LABORATORY EQUIPMENT	1,459	3,811	6,163	8,514	10,866	13,218
	CP	21,354	23,706	26,058	28,409	30,761	33,113
	SA	(10,678)	(8,326)	(5,974)	(3,623)	(1,271)	1,081
396/345.5	POWER OPERATED EQUIPMENT	-	-	-	-	-	-
	WO WATER ONLY	30,283	33,220	36,157	39,094	42,031	44,968
	CP PRIOR 1981	13,621	16,558	19,495	22,432	25,369	28,306
	CP 1981 BACKHOE	22,515	25,452	28,389	31,326	34,263	37,200
	CP 1982 & AFTER	97,745	100,682	103,619	106,556	109,493	112,430
	SA SEWER ALLOCATION	(66,943)	(64,006)	(61,069)	(58,132)	(55,195)	(52,258)
396/345.5	TOTAL POWER OPER EQUIP	-	-	-	-	-	-
397/345.5	WO COMMUNICATION EQUIPMENT	11,068	14,594	18,120	21,646	25,172	28,697
	CP SCADA	774,259	777,785	781,311	784,837	788,363	791,888
	SA	(387,132)	(383,606)	(380,080)	(376,554)	(373,028)	(369,503)
398/347.5	MISCELLANEOUS EQUIP	-	-	-	-	-	-
	WO WATER ONLY	926	3,278	5,630	7,981	10,333	12,685
	CP 1. PRIOR 1982	11,385	13,737	16,089	18,440	20,792	23,144
	CP 2. 1983 & AFTER	56,864	59,216	61,568	63,919	66,271	68,623
	SA SEWER ALLOCATION	(34,128)	(31,776)	(29,424)	(27,073)	(24,721)	(22,369)
398/347.5	TOTAL MISCELLANEOUS EQUIP	-	-	-	-	-	-
399/348.5	WO OTHER TANGIBLE PROPERTY	-	3,526	7,052	10,578	14,104	17,629
	CP	8,154	11,680	15,206	18,732	22,258	25,783
	SA	(4,078)	(552)	2,974	6,500	10,026	13,551
	KPMG	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)
	TOTAL GENERAL PLANT	-	-	-	-	-	-
	ROUNDING	8	8	8	8	8	8
	PROPERTY HELD FUTURE USE	-	-	-	-	-	-
	RWIP	(160,895)	(149,475)	(150,936)	(154,252)	(153,156)	(175,558)

**UNITED WATER FLORIDA**  
 Water Accum Depr. by primary Account  
 Docket No.: 980214-WS  
 Projected Test Year ended 12/31/99  
 Schedule-Historical Base Year ended 12/31/97  
 Historic  Projected

**Explanation:** Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission  
 Schedule A-9  
 Page 5 of 15  
 Preparer: McGuire  
 Recap Schedules: A1, A4

<u>A/C No.</u>	<u>DESCRIPTION</u>
	<b>Total Accumulated Depreciation - Water</b>

<u>12/31/96</u>	<u>1997 Jun</u>	<u>1997 Feb</u>	<u>1997 Mar</u>	<u>1997 Apr</u>	<u>1997 May</u>
8,516,588	8,640,438	8,751,407	8,860,521	8,974,047	9,064,075

**UNITED WATER FLORIDA**

Water Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year ended 12/31/99

Schedule-Historical Base Year ended 12/31/97

Historic [x] Projected [ ]

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission  
Schedule A-9

Page 6 of 15

Preparer: McGuire

Recap Schedules: A1, A4

A/C No.	DESCRIPTION	1997 Jun	1997 Jul	1997 Aug	1997 Sep	1997 Oct.	1997 Nov.
OLD/NEW	INTANGIBLE PLANT						
301/301.1	WO ORGANIZATION	2,596	2,596	2,596	2,596	2,596	2,596
	CP	-	-	-	-	-	-
	SA	-	-	-	-	-	-
302/302.1	WO FRANCHISE & CONSENTS	1,702	1,702	1,702	1,702	1,702	1,702
	CP	-	-	-	-	-	-
	SA	-	-	-	-	-	-
303/7	MISC. INTANGIBLE PLANT	293	293	293	293	293	293
		-	-	-	-	-	-
TOTAL	INTANGIBLE PLANT	-	-	-	-	-	-
	SOURCE OF SUPPLY PLANT						
		-	-	-	-	-	-
310/303.2	LAND & LAND RIGHTS	-	-	-	-	-	-
311/304.2	STRUCTURES & IMPROVEMENTS	125,226	126,294	127,363	128,431	129,499	130,075
312/305.2	COLLECT & IMPOUND RESERVOIR	92,102	92,807	93,512	94,218	94,923	95,303
313/306.2	LAKE, RIVER, & OTHER INTAKE	5,289	6,170	7,052	7,933	8,815	9,290
314/307.2	WELLS & SPRINGS	247,728	248,902	250,076	251,250	252,424	282,778
315/308.2	INFILTRATION GALLERIES	12,801	13,682	14,564	15,445	16,327	16,802
316/309.2	SUPPLY MAINS	37,887	38,896	39,904	40,913	41,921	42,464
317	OTHER SOURCE PLANT	2,199	3,080	3,962	4,843	5,725	6,200
		-	-	-	-	-	-
TOTAL	SOURCE OF SUPPLY	-	-	-	-	-	-
	PUMPING PLANT						
		-	-	-	-	-	-
320/303.2	LAND & LAND RIGHTS	-	-	-	-	-	-
321/304.2	STRUCTURES & IMPROVEMENTS	429,434	430,502	431,571	432,639	433,707	460,794
322	BOILER PLANT EQUIP	-	-	-	-	-	-
323/311.2	OTHER POWER PROD. EQUIP	213,297	215,060	216,823	218,585	220,348	221,299
324/311.2	STEAM PUMPING EQUIP	10,578	12,341	14,104	15,866	17,629	18,580
325/311.2	ELECTRIC PUMPING EQUIP	885,499	887,262	889,025	890,787	892,550	1,050,658
326/311.2	DIESEL PUMPING EQUIP	10,578	12,341	14,104	15,866	17,629	18,580

**UNITED WATER FLORIDA**

Water Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year ended 12/31/99

Schedule-Historical Base Year ended 12/31/97

Historic [x] Projected [ ]

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule A-9

Page 7 of 15

Preparer: McGuire

Recap Schedules: A1, A4

A/C No.	DESCRIPTION	1997 Jun	1997 Jul	1997 Aug	1997 Sep	1997 Oct.	1997 Nov.
327/311.2	HYDRAULIC PUMPING EQUIP	27,000	28,763	30,526	32,288	34,051	35,002
328/311.2	OTHER PUMPING EQUIP	22,429	24,192	25,955	27,717	29,480	30,431
		-	-	-	-	-	-
<b>TOTAL</b>	<b>PUMPING PLANT</b>	-	-	-	-	-	-
		-	-	-	-	-	-
	<b>WATER TREATMENT PLANT</b>	-	-	-	-	-	-
		-	-	-	-	-	-
330/303.3	LAND & LAND RIGHTS	-	-	-	-	-	-
331/304.3	STRUCTURES & IMPROVEMENTS	(56,945)	(55,877)	(54,808)	(53,740)	(52,672)	(52,096)
332/320.3	WATER TREATMENT EQUIP	121,413	123,017	124,621	126,226	127,830	341,988
		-	-	-	-	-	-
<b>TOTAL</b>	<b>WATER TREATMENT PLANT</b>	-	-	-	-	-	-
		-	-	-	-	-	-
	<b>TRANS &amp; DIST PLANT</b>	-	-	-	-	-	-
		-	-	-	-	-	-
340/303.4	LAND & LAND RIGHTS	-	-	-	-	-	-
341/304.4	STRUCTURES & IMPROVEMENTS	15,551	16,619	17,688	18,756	19,824	20,400
342/330.4	DIST. STANDPIPES & RESERVOIRS	345,120	346,072	347,024	347,976	348,928	351,009
343/331.2	TRANS & DIST MAINS	3,800,859	3,801,681	3,802,502	3,803,324	3,804,145	3,973,019
344	FIRE MAINS	26,124	26,946	27,767	28,589	29,410	29,853
345/333.4	SERVICES	1,420,778	1,421,659	1,422,541	1,423,422	1,424,304	1,435,200
		-	-	-	-	-	-
346/334.4	METERS	221,468	223,231	224,994	226,756	228,519	229,470
347/334.4	METER INSTALLATION	14,309	16,072	17,835	19,597	21,360	22,311
348/335.4	HYDRANTS	420,445	421,221	421,997	422,772	423,548	423,966
349/339.4	OTHER TRANS & DIST PLANT	10,172	11,582	12,993	14,403	15,814	20,453
		-	-	-	-	-	-
<b>TOTAL</b>	<b>TRANS &amp; DIST PLANT</b>	-	-	-	-	-	-
		-	-	-	-	-	-
	<b>GENERAL PLANT</b>	-	-	-	-	-	-
		-	-	-	-	-	-
389/303.5	WO LAND & LAND RIGHTS	-	-	-	-	-	-
	CP	-	-	-	-	-	-
	SA	-	-	-	-	-	-
390/304.5	WO STRUCTURES & IMPROVEMENTS	9,005	9,886	10,768	11,649	12,531	13,006

UNITED WATER FLORIDA

Water Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year ended 12/31/99

Schedule-Historical Base Year ended 12/31/97

Historic [x] Projected [ ]

Recap Schedules: A1, A4

Preparer: McClinton

Page 8 of 15

Schedule A-9

Florida Public Service Commission

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

A/C No.	DESCRIPTION	1997 Jun	1997 Jul	1997 Aug	1997 Sep	1997 Oct	1997 Nov
391/340.5	OFFICE FURNITURE & EQUIP	157,965	158,846	159,728	160,609	161,491	161,966
	SA	(71,449)	(70,168)	(69,286)	(68,405)	(67,523)	(67,048)
	WO	107,869	110,220	112,572	114,924	117,276	118,543
	CP	185,190	187,541	189,893	192,245	194,597	195,864
	CP	74,906	77,257	79,609	81,961	84,313	85,580
	SA	(101,828)	(99,477)	(97,125)	(94,773)	(92,421)	(91,154)
391	TOTAL OFFICE FURN. & FIXTURES	-	-	-	-	-	-
392/341.5	TRANSPORTATION	-	-	-	-	-	-
	WO	20,828	20,828	20,828	20,828	20,828	20,828
	CP	109,086	109,086	109,086	109,086	109,086	109,086
	CP	15,944	15,944	15,944	15,944	15,944	15,944
	CP	6,506	6,506	6,506	6,506	6,506	6,506
	CP	13,657	13,657	13,657	13,657	13,657	13,657
	CP	6,235	6,235	6,235	6,235	6,235	6,235
	CP	58,138	58,138	58,138	58,138	58,138	58,138
	CP	29,592	29,592	29,592	29,592	29,592	29,592
	CP	27,475	27,475	27,475	27,475	27,475	27,475
	CP	51,396	51,396	51,396	51,396	51,396	51,396
	CP	126,164	126,164	126,164	126,164	126,164	126,164
	SA	(325,521)	(325,521)	(325,521)	(325,521)	(325,521)	(325,521)
392/341.5	TOTAL TRANSPORTATION EQUIP	-	-	-	-	-	-
393/342.5	STORES EQUIPMENT	11,762	13,723	15,683	17,644	19,604	20,660
	CP	17,144	19,105	21,065	23,026	24,986	26,042
	SA	9,139	11,100	13,060	15,021	16,981	18,037
394/343.5	TOOLS, SHOP, GARAGE EQUIP	13,222	15,426	17,629	19,833	22,037	23,224
	WO	(71,782)	(69,578)	(67,375)	(65,171)	(62,967)	(61,780)
	CP	42,991	45,195	47,398	49,602	51,806	52,993
	CP	109,733	111,937	114,140	116,344	118,548	119,735
	SA	(49,922)	(47,718)	(45,515)	(43,311)	(41,107)	(39,920)

**UNITED WATER FLORIDA**  
 Water Accum Depr. by primary Account  
 Docket No.: 980214-WS  
 Projected Test Year ended 12/31/99  
 Schedule-Historical Base Year ended 12/31/97  
 Historic [x] Projected [ ]

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission  
 Schedule A-9  
 Page 7 of 15  
 Preparer: McGuire  
 Recap Schedules: A1, A4

A/C No.	DESCRIPTION	1997 Jun	1997 Jul	1997 Aug	1997 Sep	1997 Oct.	1997 Nov.
394/343.5	TOTAL TOOLS,SHOP GARAGE EQUIP	-	-	-	-	-	-
395/344.5	WO LABORATORY EQUIPMENT	15,570	17,921	20,273	22,625	24,977	26,244
	CP	35,465	37,816	40,168	42,520	44,872	46,139
	SA	3,433	5,784	8,136	10,488	12,840	14,107
396/345.5	POWER OPERATED EQUIPMENT	-	-	-	-	-	-
	WO WATER ONLY	47,905	50,842	53,780	56,717	59,654	61,236
	CP PRIOR 1981	31,243	34,180	37,118	40,055	42,992	44,574
	CP 1981 BACKHOE	40,137	43,074	46,012	48,949	51,886	53,468
	CP 1982 & AFTER	115,367	118,304	121,242	124,179	127,116	128,698
	SA SEWER ALLOCATION	(49,321)	(46,384)	(43,446)	(40,509)	(37,572)	(35,990)
396/345.5	TOTAL POWER OPER EQUIP	-	-	-	-	-	-
397/345.5	WO COMMUNICATION EQUIPMENT	32,223	35,749	39,275	42,801	46,327	48,227
	CP SCADA	795,414	798,940	802,466	805,992	809,518	811,418
	SA	(365,977)	(362,451)	(358,925)	(355,399)	(351,873)	(349,973)
398/347.5	MISCELLANEOUS EQUIP	-	-	-	-	-	-
	WO WATER ONLY	15,037	17,388	19,740	22,092	24,444	33,317
	CP 1. PRIOR 1982	25,496	27,847	30,199	32,551	34,903	36,170
	CP 2. 1983 & AFTER	70,975	73,326	75,678	78,030	80,382	81,649
	SA SEWER ALLOCATION	(20,017)	(17,666)	(15,314)	(12,962)	(10,610)	(9,343)
398/347.5	TOTAL MISCELLANEOUS EQUIP	-	-	-	-	-	-
399/348.5	WO OTHER TANGIBLE PROPERTY	21,155	24,681	28,207	31,733	35,259	37,159
	CP	29,309	32,835	36,361	39,887	43,413	45,313
	SA	17,077	20,603	24,129	27,655	31,181	33,081
	KPMG	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)
	TOTAL GENERAL PLANT	-	-	-	-	-	-
	ROUNDING	8	8	8	8	8	8
	PROPERTY HELD FUTURE USE	-	-	-	-	-	-
	RWIP	(188,292)	(196,875)	(210,034)	(209,550)	(221,856)	(231,046)

**UNITED WATER FLORIDA**  
 Water Accum Depr. by primary Account  
 Docket No.: 980214-WS  
 Projected Test Year ended 12/31/99  
 Schedule-Historical Base Year ended 12/31/97  
 Historic  Projected

Explanation: Provide the month ending balances for each  
 month of the test year and the ending  
 balance for the prior year.

Florida Public Service Commission  
 Schedule A-9  
 Page 10 of 15  
 Preparer: McGuire  
 Recap Schedules: A1, A4

<u>A/C No.</u>	<u>DESCRIPTION</u>
	<b>Total Accumulated Depreciation - Water</b>

<u>1997 Jun</u>	<u>1997 Jul</u>	<u>1997 Aug</u>	<u>1997 Sep</u>	<u>1997 Oct.</u>	<u>1997 Nov.</u>
-	-	-	-	-	-
9,163,771	9,267,618	9,366,889	9,479,803	9,579,927	10,249,916



**UNITED WATER FLORIDA**  
 Water Accum Depr. by primary Account  
 Docket No.: 980214-WS  
 Projected Test Year ended 12/31/99  
 Schedule-Historical Base Year ended 12/31/97  
 Historic [x] Projected [ ]

Explanation: 'Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission  
 Schedule A-9  
 Page // of 15  
 Preparer: McGuire  
 Recap Schedules: A1, A4

A/C No.	DESCRIPTION	1997 Dec.	1997 13-Mnth Average
OLD/NEW	INTANGIBLE PLANT		
301/301.1	WO ORGANIZATION	2,596	2,596
	CP	-	-
	SA	-	-
302/302.1	WO FRANCHISE & CONSENTS	1,702	1,702
	CP	-	-
	SA	-	-
303/?	MISC. INTANGIBLE PLANT	293	293
		-	-
TOTAL	INTANGIBLE PLANT	-	-
	SOURCE OF SUPPLY PLANT		
		-	-
310/303.2	LAND & LAND RIGHTS	-	-
311/304.2	STRUCTURES & IMPROVEMENTS	131,678	125,191
312/305.2	COLLECT & IMPOUND RESERVOIR	96,361	92,079
313/306.2	LAKE, RIVER, & OTHER INTAKE	10,612	5,260
314/307.2	WELLS & SPRINGS	284,539	252,262
315/308.2	INFILTRATION GALLERIES	18,124	12,772
316/309.2	SUPPLY MAINS	43,977	37,855
317	OTHER SOURCE PLANT	7,522	2,170
		-	-
TOTAL	SOURCE OF SUPPLY	-	-
	PUMPING PLANT		
		-	-
		-	-
320/303.2	LAND & LAND RIGHTS	-	-
321/304.2	STRUCTURES & IMPROVEMENTS	462,397	433,478
322	BOILER PLANT EQUIP	-	-
323/311.2	OTHER POWER PROD.EQUIP	223,943	213,239
324/311.2	STEAM PUMPING EQUIP	21,224	10,520
325/311.2	ELECTRIC PUMPING EQUIP	1,049,146	909,300
326/311.2	DIESEL PUMPING EQUIP	21,224	10,520

**UNITED WATER FLORIDA**  
 Water Accum Depr. by primary Account  
 Docket No.: 980214-WS  
 Projected Test Year ended 12/31/99  
 Schedule-Historical Base Year ended 12/31/97  
 Historic [x ] Projected [ ]

Explanation: Provide the month ending balances for each  
 month of the test year and the ending  
 balance for the prior year.

Florida Public Service Commission  
 Schedule A-9  
 Page /2 of 15  
 Preparer: McGuire  
 Recap Schedules: A1, A4

A/C No.	DESCRIPTION	1997 Dec.	1997 13-Mnth Average
327/311.2	HYDRAULIC PUMPING EQUIP	37,646	26,942
328/311.2	OTHER PUMPING EQUIP	33,075	22,371
		-	-
TOTAL	PUMPING PLANT	-	-
		-	-
	WATER TREATMENT PLANT	-	-
		-	-
330/303.3	LAND & LAND RIGHTS	-	-
331/304.3	STRUCTURES & IMPROVEMENTS	(63,033)	(57,944)
332/320.3	WATER TREATMENT EQUIP	344,395	154,175
		-	-
TOTAL	WATER TREATMENT PLANT	-	-
		-	-
		-	-
	TRANS & DIST PLANT	-	-
		-	-
		-	-
340/303.4	LAND & LAND RIGHTS	-	-
341/304.4	STRUCTURES & IMPROVEMENTS	22,003	15,516
342/330.4	DIST. STANDPIPES & RESERVOIRS	280,977	339,833
343/331.2	TRANS & DIST MAINS	3,932,646	3,823,545
344	FIRE MAINS	31,086	26,098
345/333.4	SERVICES	1,429,075	1,421,780
		-	-
346/334.4	METERS	232,114	221,410
347/334.4	METER INSTALLATION	24,955	14,251
348/335.4	HYDRANTS	425,130	420,420
349/339.4	OTHER TRANS & DIST PLANT	22,568	10,723
		-	-
TOTAL	TRANS & DIST PLANT	-	-
		-	-
	GENERAL PLANT	-	-
389/303.5	WO LAND & LAND RIGHTS	-	-
	CP	-	-
	SA	-	-
390/304.5	WO STRUCTURES & IMPROVEMENTS	14,328	8,976

**UNITED WATER FLORIDA**  
 Water Accum Depr. by primary Account  
 Docket No.: 980214-WS  
 Projected Test Year ended 12/31/99  
 Schedule-Historical Base Year ended 12/31/97  
 Historic [x] Projected [ ]

Explanation: 'Provide the month ending balances for each  
 month of the test year and the ending  
 balance for the prior year.

Florida Public Service Commission  
 Schedule A-9  
 Page 13 of 15  
 Preparer: McGuire  
 Recap Schedules: A1, A4

A/C No.	DESCRIPTION	1997 Dec.	1997 13-Month Average
	CP	163,288	157,936
	SA	(65,726)	(71,078)
391/340.5	OFFICE FURNITURE & EQUIP	-	-
	WO FURNITURE & EQUIP	107,071	106,638
	CP FURNITURE & EQUIP	199,392	185,113
	CP TERMINAL SYSTEM	89,108	74,829
	SA Wastewater ALLOCATION	(87,626)	(101,905)
391	TOTAL OFFICE FURN. & FIXTURES	-	-
392/341.5	TRANSPORTATION	-	-
	WO 1. WATER ONLY	(306,138)	(306,138)
	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	6,235	6,235
	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	(325,521)	(325,521)
392/341.5	TOTAL TRANSPORTATION EQUIP	-	-
393/342.5	WO STORES EQUIPMENT	23,601	11,699
	CP	28,983	17,081
	SA	20,978	9,076
394/343.5	TOOLS, SHOP, GARAGE EQUIP	26,530	13,151
	WO WATER ONLY	(58,474)	(71,853)
	CP 1981 & PRIOR	56,299	42,920
	CP 1982 & AFTER	123,041	109,662
	SA SEWER ALLOCATION	(36,614)	(49,993)

**UNITED WATER FLORIDA**  
 Water Accum Depr. by primary Account  
 Docket No.: 980214-WS  
 Projected Test Year ended 12/31/99  
 Schedule-Historical Base Year ended 12/31/97  
 Historic [x] Projected [ ]

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission  
 Schedule A-9  
 Page 14 of 15  
 Preparer: McGuire  
 Recap Schedules: A1, A4

A/C No.	DESCRIPTION	1997 Dec.	1997 13-Mnth Average
394/343.5	TOTAL TOOLS,SHOP GARAGE EQUIP	-	-
395/344.5	WO LABORATORY EQUIPMENT	29,772	15,493
	CP	49,667	35,388
	SA	17,635	3,356
396/345.5	POWER OPERATED EQUIPMENT	-	-
	WO WATER ONLY	30,526	45,109
	CP PRIOR 1981	48,981	31,148
	CP 1981 BACKHOE	57,875	40,042
	CP 1982 & AFTER	133,105	115,272
	SA SEWER ALLOCATION	(31,583)	(49,416)
396/345.5	TOTAL POWER OPER EQUIP	-	-
397/345.5	WO COMMUNICATION EQUIPMENT	53,517	32,109
	CP SCADA	816,708	795,300
	SA	(344,683)	(366,091)
398/347.5	MISCELLANEOUS EQUIP	-	-
	WO WATER ONLY	36,845	16,130
	CP 1. PRIOR 1982	39,698	25,419
	CP 2. 1983 & AFTER	85,177	70,898
	SA SEWER ALLOCATION	(5,815)	(20,094)
398/347.5	TOTAL MISCELLANEOUS EQUIP	-	-
399/348.5	WO OTHER TANGIBLE PROPERTY	41,291	20,952
	CP	50,603	29,195
	SA	38,371	16,963
	KPMG	(252,073)	(252,073)
	TOTAL GENERAL PLANT	-	-
	ROUNDING	8	8
	PROPERTY HELD FUTURE USE	-	-
	RWIP	(277,682)	(190,739)

**UNITED WATER FLORIDA**  
**Water Accum Depr. by primary Account**  
**Docket No.: 980214-WS**  
**Projected Test Year ended 12/31/99**  
**Schedule-Historical Base Year ended 12/31/97**  
**Historic  Projected**

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission  
 Schedule A-9  
 Page 15 of 15  
 Preparer: McGuire  
 Recap Schedules: A1, A4

A/C No.	DESCRIPTION
<b>Total Accumulated Depreciation - Water</b>	

1997 Dec.	1997 13-Mnth Average
10,183,467	9,238,344

**UNITED WATER FLORIDA**  
 Accum Depr. by primary Account  
 Docket No.: 980214-WS  
 'Projected Test Year Ending 12/31/99  
 Schedule: Intermediate Year Ending: 12/31/98  
 'Historic [ ] Projected [x]

Florida Public Service Commission  
 Schedule A-9  
 Page / of 12  
 Preparer: F. McGuire

Explanation: Provide the month-end balances and  
 the ending balance for the prior year.

G.L. Account No.	Description	BALANCE	1998	1998	1998	1998	1998
			Jan	Feb	Mar	Apr	May
		1	2	3	4	5	6
OLD/NEW	INTANGIBLE PLANT						
301/301.1	WO ORGANIZATION	2,596	2,596	2,596	2,596	2,596	2,596
	CP	-	-	-	-	-	-
	SA	-	-	-	-	-	-
302/302.1	WO FRANCHISE & CONSENTS	1,702	1,702	1,702	1,702	1,702	1,702
	CP	-	-	-	-	-	-
	SA	-	-	-	-	-	-
303	MISC. INTANGIBLE PLANT	293	293	293	293	293	293
		-	-	-	-	-	-
TOTAL	INTANGIBLE PLANT	-	-	-	-	-	-
	SOURCE OF SUPPLY PLANT						
		-	-	-	-	-	-
310/303.2	LAND & LAND RIGHTS	-	-	-	-	-	-
311/304.2	STRUCTURES & IMPROVEMENTS	131,678	133,161	134,644	136,127	134,610	136,094
312/305.2	COLLECT & IMPOUND RESERVOIR	96,361	97,340	98,319	99,298	100,277	101,256
313/306.2	LAKE, RIVER, & OTHER INTAKE	10,612	11,836	13,059	14,283	15,507	16,730
314/307.2	WELLS & SPRINGS	284,539	286,169	287,799	289,429	291,059	292,689
315/308.2	INFILTRATION GALLERIES	18,124	19,348	20,571	21,795	23,019	24,242
316/309.2	SUPPLY MAINS	43,977	45,377	46,777	48,177	49,577	50,976
317	OTHER SOURCE PLANT	7,522	8,746	9,969	11,193	12,417	13,640
		-	-	-	-	-	-
TOTAL	SOURCE OF SUPPLY	-	-	-	-	-	-
	PUMPING PLANT						
		-	-	-	-	-	-
320/303.2	LAND & LAND RIGHTS	-	-	-	-	-	-
321/304.2	STRUCTURES & IMPROVEMENTS	462,397	463,880	465,363	466,846	468,329	469,813
322	BOILER PLANT EQUIP	-	-	-	-	-	-
323/311.2	OTHER POWER PROD. EQUIP	223,943	226,390	228,838	231,285	233,732	236,180
324/311.2	STEAM PUMPING EQUIP	21,224	23,671	26,119	28,566	31,013	33,461
325/311.2	ELECTRIC PUMPING EQUIP	1,049,146	1,051,593	1,054,041	1,056,488	1,056,435	1,058,883
326/311.2	DIESEL PUMPING EQUIP	21,224	23,671	26,119	28,566	31,013	33,461
327/311.2	HYDRAULIC PUMPING EQUIP	37,646	40,093	42,541	44,988	47,435	49,883

**UNITED WATER FLORIDA**  
 Accum Depr. by primary Account  
 Docket No.: 980214-WS  
 'Projected Test Year Ending 12/31/99  
 Schedule: Intermediate Year Ending: 12/31/98  
 'Historic [ ] Projected [x]

Florida Public Service Commission  
 Schedule A-9  
 Page 2 of 12  
 Preparer: F.McGuire

Explantation: Provide the month-end balances and  
 the ending balance for the prior year.

G.L. Account No.	Description	BALANCE	1998 Jan	1998 Feb	1998 Mar	1998 Apr	1998 May
328/311.2	OTHER PUMPING EQUIP	33,075	35,522	37,970	40,417	42,864	45,312
TOTAL	PUMPING PLANT	-	-	-	-	-	-
	WATER TREATMENT PLANT	-	-	-	-	-	-
330/303.3	LAND & LAND RIGHTS	-	-	-	-	-	-
331/304.3	STRUCTURES & IMPROVEMENTS	(63,033)	(61,550)	(60,067)	(58,584)	(57,101)	(55,617)
332/320.3	WATER TREATMENT EQUIP	344,395	346,622	346,849	349,076	336,303	338,531
TOTAL	WATER TREATMENT PLANT	-	-	-	-	-	-
	TRANS & DIST PLANT	-	-	-	-	-	-
340/303.4	LAND & LAND RIGHTS	-	-	-	-	-	-
341/304.4	STRUCTURES & IMPROVEMENTS	22,003	23,486	24,969	26,452	27,935	29,419
342/330.4	DIST. STANDPIPES & RESERVOIRS	280,977	282,299	283,620	284,942	286,263	287,585
343/331.2	TRANS & DIST MAINS	3,932,646	3,933,786	3,932,927	3,933,067	3,933,208	3,928,348
344	FIRE MAINS	31,086	32,226	33,367	34,507	35,648	36,788
345/333.4	SERVICES	1,429,075	1,430,299	1,431,522	1,432,746	1,433,970	1,435,193
346/334.4	METERS	232,114	234,561	237,009	239,456	241,903	244,351
347/334.4	METER INSTALLATION	24,955	27,402	29,850	32,297	34,744	37,192
348/335.4	HYDRANTS	425,130	426,207	427,284	428,361	429,437	430,514
349/339.4	OTHER TRANS & DIST PLANT	22,568	24,526	26,484	28,442	30,400	32,357
TOTAL	TRANS & DIST PLANT	-	-	-	-	-	-
	GENERAL PLANT	-	-	-	-	-	-
389/303.5	WO LAND & LAND RIGHTS	-	-	-	-	-	-
	CP	-	-	-	-	-	-
	SA	-	-	-	-	-	-
390/304.5	WO STRUCTURES & IMPROVEMENTS	14,328	15,552	16,775	17,999	19,223	20,446
	CP	163,288	164,512	165,735	166,959	168,183	169,406
	SA	(65,726)	(64,502)	(63,279)	(62,055)	(60,831)	(59,608)

UNIT

UNITED WATER FLORIDA  
 Accum Depr. by primary Account  
 Docket No.: 980214-WS  
 'Projected Test Year Ending 12/31/99  
 Schedule: Intermediate Year Ending: 12/31/98  
 'Historic [ ] Projected [x]

Florida Public Service Commission  
 Schedule A-9  
 Page 3 of 12  
 Preparer: F.McGuire

Explanation: Provide the month-end balances and  
 the ending balance for the prior year.

G.L. Account No.	Description	BALANCE	1998	1998	1998	1998	1998
			Jan	Feb	Mar	Apr	May
391/340.5	OFFICE FURNITURE & EQUIP	-	-	-	-	-	-
WO	FURNITURE & EQUIP	107,071	110,336	113,601	116,865	120,130	123,395
CP	FURNITURE & EQUIP	199,392	202,657	205,922	209,186	212,451	215,716
CP	TERMINAL SYSTEM	89,108	92,373	95,638	98,902	102,167	105,432
SA	Wastewater ALLOCATION	(87,626)	(84,361)	(81,096)	(77,832)	(74,567)	(71,302)
391	TOTAL OFFICE FURN. & FIXTURES	-	-	-	-	-	-
392/341.5	TRANSPORTATION	-	-	-	-	-	-
WO	1. WATER ONLY	(306,138)	(306,138)	(306,138)	(306,138)	(306,138)	(306,138)
CP	2. 1991	20,828	20,828	20,828	20,828	20,828	20,828
CP	3. 1992	109,086	109,086	109,086	109,086	109,086	109,086
CP	4. 1982	15,944	15,944	15,944	15,944	15,944	15,944
CP	5. 1983	6,506	6,506	6,506	6,506	6,506	6,506
CP	6. 1993	13,657	13,657	13,657	13,657	13,657	13,657
CP	7. 1985	6,235	6,235	6,235	6,235	6,235	6,235
CP	8. 1986	58,138	58,138	58,138	58,138	58,138	58,138
CP	9. 1987	29,592	29,592	29,592	29,592	29,592	29,592
CP	10. 1988	27,475	27,475	27,475	27,475	27,475	27,475
CP	11. 1989	51,396	51,396	51,396	51,396	51,396	51,396
CP	12. 1990	126,164	126,164	126,164	126,164	126,164	126,164
SA	10. SEWER ALLOCATION	(325,521)	(325,521)	(325,521)	(325,521)	(325,521)	(325,521)
392/341.5	TOTAL TRANSPORTATION EQUIP	-	-	-	-	-	-
393/342.5	STORES EQUIPMENT	23,601	26,322	29,044	31,765	34,487	37,208
CP		28,983	31,704	34,426	37,147	39,869	42,590
SA		20,978	23,699	26,421	29,142	31,864	34,585
394/343.5	TOOLS, SHOP, GARAGE EQUIP	26,530	29,589	32,648	35,708	38,767	41,826
WO	WATER ONLY	(58,474)	(55,415)	(52,356)	(49,296)	(46,237)	(43,178)
CP	1981 & PRIOR	56,299	59,358	62,417	65,477	68,536	71,595
CP	1982 & AFTER	123,041	126,100	129,159	132,219	135,278	138,337
SA	SEWER ALLOCATION	(36,614)	(33,555)	(30,496)	(27,436)	(24,377)	(21,318)
394/343.5	TOTAL TOOLS,SHOP GARAGE EQUIP	-	-	-	-	-	-

101



UNITED WATER FLORIDA

Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Intermediate Year Ending: 12/31/98

Historic [ ] Projected [x]

G.I. Account No.	Description	1998	1998	1998	1998	1998	1998
395/344.5	LABORATORY EQUIPMENT	WO	49,667	52,932	56,197	59,461	62,726
		CP					
		SA	17,635	20,900	24,165	27,429	30,694
396/345.5	POWER OPERATED EQUIPMENT	WO	30,526	34,603	38,681	42,758	46,835
		CP	48,981	53,058	57,136	61,213	65,290
		CP	57,875	61,952	66,030	70,107	74,184
		CP	133,105	137,182	141,260	145,337	149,414
		SA	(31,583)	(27,506)	(23,428)	(19,351)	(15,274)
396/345.5	TOTAL POWER OPER EQUIP		53,517	58,412	63,306	68,201	73,096
397/345.5	COMMUNICATION EQUIPMENT	WO	816,708	821,603	826,497	831,392	836,287
		SA	(344,683)	(339,788)	(334,894)	(329,999)	(325,104)
398/347.5	MISCELLANEOUS EQUIP	WO	36,845	40,110	43,375	46,639	49,904
		CP	39,698	42,963	46,228	49,492	52,757
		CP	85,177	88,442	91,707	94,971	98,236
		SA	(5,815)	(2,550)	715	3,979	7,244
398/347.5	TOTAL MISCELLANEOUS EQUIP		41,291	46,186	51,080	55,975	60,870
399/348.5	OTHER TANGIBLE PROPERTY	WO	50,603	55,498	60,392	65,287	70,182
		CP	38,371	43,266	48,160	53,055	57,950
		SA	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)
	TOTAL GENERAL PLANT		41,291	46,186	51,080	55,975	60,870
	ROUNDING		16	16	16	16	16
	PROPERTY HELD FUTURE USE						
	RWIP		(277,682)	(277,682)	(277,682)	(277,682)	(277,682)
	KPMG						
	Total Accumulated Depreciation - Water		10,183,467	10,339,546	10,491,625	10,646,704	10,781,282
			10,931,361				

Explanation: Provide the month-end balances and the ending balance for the prior year.

1998	1998	1998	1998	1998	1998	1998	1998
May	Apr	Mar	Feb	Jan	BALANCE		
1998	1998	1998	1998	1998	1998		
46,096	42,831	39,566	36,302	33,037	29,772		
65,991	62,726	59,461	56,197	52,932	49,667		
33,959	30,694	27,429	24,165	20,900	17,635		
50,913	46,835	42,758	38,681	34,603	30,526		
69,368	65,290	61,213	57,136	53,058	48,981		
78,262	74,184	70,107	66,030	61,952	57,875		
153,492	149,414	145,337	141,260	137,182	133,105		
(11,196)	(15,274)	(19,351)	(23,428)	(27,506)	(31,583)		
77,991	73,096	68,201	63,306	58,412	53,517		
841,182	836,287	831,392	826,497	821,603	816,708		
(320,209)	(325,104)	(329,999)	(334,894)	(339,788)	(344,683)		
53,169	49,904	46,639	43,375	40,110	36,845		
56,022	52,757	49,492	46,228	42,963	39,698		
101,501	98,236	94,971	91,707	88,442	85,177		
10,509	7,244	3,979	715	(2,550)	(5,815)		
398/347.5							
399/348.5							
65,765	60,870	55,975	51,080	46,186	41,291		
75,077	70,182	65,287	60,392	55,498	50,603		
62,845	57,950	53,055	48,160	43,266	38,371		
(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)		
16	16	16	16	16	16		
(277,682)	(277,682)	(277,682)	(277,682)	(277,682)	(277,682)		
10,931,361	10,781,282	10,646,704	10,491,625	10,339,546	10,183,467		

**UNITED WATER FLORIDA**

Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Intermediate Year Ending: 12/31/98

Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-9

Page 5 of 12

Preparer: F. McGuire

Explanation: Provide the month-end balances and the ending balance for the prior year.

G.L. Account No.		Description	1998 Jun	1998 Jul	1998 Aug	1998 Sep	1998 Oct	1998 Nov
			7	8	9	10	11	12
OLD/NEW		INTANGIBLE PLANT						
301/301.1	WO	ORGANIZATION	2,596	2,596	2,596	2,596	2,596	2,596
	CP							
	SA							
302/302.1	WO	FRANCHISE & CONSENTS	1,702	1,702	1,702	1,702	1,702	1,702
	CP		-	-	-	-	-	-
	SA		-	-	-	-	-	-
303		MISC. INTANGIBLE PLANT	293	293	293	293	293	293
			-	-	-	-	-	-
TOTAL		INTANGIBLE PLANT	-	-	-	-	-	-
		SOURCE OF SUPPLY PLANT						
			-	-	-	-	-	-
310/303.2		LAND & LAND RIGHTS	-	-	-	-	-	-
311/304.2		STRUCTURES & IMPROVEMENTS	137,577	139,060	140,543	142,026	143,509	144,992
312/305.2		COLLECT & IMPOUND RESERVOIR	102,235	103,214	104,193	105,172	106,150	107,129
313/306.2		LAKE, RIVER, & OTHER INTAKE	17,954	19,178	20,401	21,625	22,849	24,073
314/307.2		WELLS & SPRINGS	294,319	295,949	297,579	299,209	300,839	302,468
315/308.2		INFILTRATION GALLERIES	25,466	26,690	27,913	29,137	30,361	31,585
316/309.2		SUPPLY MAINS	52,376	53,776	55,176	56,576	57,976	59,376
317		OTHER SOURCE PLANT	14,864	16,088	17,311	18,535	19,759	20,983
			-	-	-	-	-	-
TOTAL		SOURCE OF SUPPLY	-	-	-	-	-	-
		PUMPING PLANT						
			-	-	-	-	-	-
320/303.2		LAND & LAND RIGHTS	-	-	-	-	-	-
321/304.2		STRUCTURES & IMPROVEMENTS	471,296	472,779	474,262	475,745	477,228	478,711
322		BOILER PLANT EQUIP	-	-	-	-	-	-
323/311.2		OTHER POWER PROD. EQUIP	238,627	241,075	243,522	245,969	248,417	250,864
324/311.2		STEAM PUMPING EQUIP	35,908	38,356	40,803	43,250	45,698	48,145
325/311.2		ELECTRIC PUMPING EQUIP	1,061,330	1,063,778	1,066,225	1,068,672	1,067,120	1,069,567
326/311.2		DIESEL PUMPING EQUIP	35,908	38,356	40,803	43,250	45,698	48,145
327/311.2		HYDRAULIC PUMPING EQUIP	52,330	54,778	57,225	59,672	62,120	64,567

UNITED WATER FLORIDA

Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Intermediate Year Ending: 12/31/98

Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-9

Page 6 of 12

Preparer: F. McGuire

Explanation: Provide the month-end balances and the ending balance for the prior year.

G.L. Account No.	Description	1998 Jun	1998 Jul	1998 Aug	1998 Sep	1998 Oct	1998 Nov
328/311.2	OTHER PUMPING EQUIP	47,759	50,207	52,654	55,101	57,549	59,996
TOTAL	PUMPING PLANT	-	-	-	-	-	-
	WATER TREATMENT PLANT	-	-	-	-	-	-
330/303.3	LAND & LAND RIGHTS	-	-	-	-	-	-
331/304.3	STRUCTURES & IMPROVEMENTS	(54,134)	(52,651)	(51,168)	(49,685)	(48,202)	(46,719)
332/320.3	WATER TREATMENT EQUIP	337,758	339,985	342,212	344,439	346,666	348,893
TOTAL	WATER TREATMENT PLANT	-	-	-	-	-	-
	TRANS & DIST PLANT	-	-	-	-	-	-
340/303.4	LAND & LAND RIGHTS	-	-	-	-	-	-
341/304.4	STRUCTURES & IMPROVEMENTS	30,902	32,385	33,868	35,351	36,834	38,317
342/330.4	DIST. STANDPIPES & RESERVOIRS	288,906	290,228	291,550	292,871	294,193	295,514
343/331.2	TRANS & DIST MAINS	3,928,489	3,927,629	3,926,770	3,927,910	3,919,051	3,910,691
344	FIRE MAINS	37,929	39,069	40,210	41,350	42,491	43,631
345/333.4	SERVICES	1,436,417	1,437,641	1,438,864	1,440,088	1,441,312	1,442,536
346/334.4	METERS	246,798	249,246	251,693	254,140	256,588	259,035
347/334.4	METER INSTALLATION	39,639	42,087	44,534	46,981	49,429	51,876
348/335.4	HYDRANTS	431,591	432,668	433,745	434,822	435,898	436,975
349/339.4	OTHER TRANS & DIST PLANT	34,315	36,273	38,231	40,189	42,147	44,105
TOTAL	TRANS & DIST PLANT	-	-	-	-	-	-
	GENERAL PLANT	-	-	-	-	-	-
389/303.5	WO LAND & LAND RIGHTS	-	-	-	-	-	-
	CP	-	-	-	-	-	-
	SA	-	-	-	-	-	-
390/304.5	WO STRUCTURES & IMPROVEMENTS	21,670	22,894	24,117	25,341	26,565	27,789
	CP	170,630	171,854	173,077	174,301	175,525	176,749
	SA	(58,384)	(57,160)	(55,937)	(54,713)	(53,489)	(52,265)

**UNITED WATER FLORIDA**  
 Accum Depr. by primary Account  
 Docket No.: 980214-WS  
 'Projected Test Year Ending 12/31/99  
 Schedule: Intermediate Year Ending: 12/31/98  
 'Historic [ ] Projected [x]

Florida Public Service Commission  
 Schedule A-9  
 Page 7 of 12  
 Preparer: F.McGuire

Explantation: Provide the month-end balances and  
 the ending balance for the prior year.

G.L. Account No.	Description	1998	1998	1998	1998	1998	1998
		Jun	Jul	Aug	Sep	Oct	Nov
391/340.5	OFFICE FURNITURE & EQUIP	-	-	-	-	-	-
	WO FURNITURE & EQUIP	126,660	129,925	133,189	136,454	139,719	142,984
	CP FURNITURE & EQUIP	218,981	222,246	225,510	228,775	232,040	235,305
	CP TERMINAL SYSTEM	108,697	111,962	115,226	118,491	121,756	125,021
	SA Wastewater ALLOCATION	(68,037)	(64,772)	(61,508)	(58,243)	(54,978)	(51,713)
		-	-	-	-	-	-
391	TOTAL OFFICE FURN. & FIXTURES	-	-	-	-	-	-
		-	-	-	-	-	-
392/341.5	TRANSPORTATION	-	-	-	-	-	-
	WO 1. WATER ONLY	(306,138)	(306,138)	(306,138)	(306,138)	(306,138)	(306,138)
	CP 2. 1991	20,828	20,828	20,828	20,828	20,828	20,828
	CP 3. 1992	109,086	109,086	109,086	109,086	109,086	109,086
	CP 4. 1982	15,944	15,944	15,944	15,944	15,944	15,944
	CP 5. 1983	6,506	6,506	6,506	6,506	6,506	6,506
	CP 6. 1993	13,657	13,657	13,657	13,657	13,657	13,657
	CP 7. 1985	6,235	6,235	6,235	6,235	6,235	6,235
	CP 8. 1986	58,138	58,138	58,138	58,138	58,138	58,138
	CP 9. 1987	29,592	29,592	29,592	29,592	29,592	29,592
	CP 10. 1988	27,475	27,475	27,475	27,475	27,475	27,475
	CP 11. 1989	51,396	51,396	51,396	51,396	51,396	51,396
	CP 12. 1990	126,164	126,164	126,164	126,164	126,164	126,164
	SA 10. SEWER ALLOCATION	(325,521)	(325,521)	(325,521)	(325,521)	(325,521)	(325,521)
		-	-	-	-	-	-
392/341.5	TOTAL TRANSPORTAION EQUIP	-	-	-	-	-	-
		-	-	-	-	-	-
393/342.5	WO STORES EQUIPMENT	39,930	42,651	45,373	48,094	50,816	53,537
	CP	45,312	48,033	50,755	53,476	56,198	58,919
	SA	37,307	40,028	42,750	45,471	48,193	50,914
394/343.5	TOOLS, SHOP, GARAGE EQUIP	44,885	47,945	51,004	54,063	57,122	60,181
	WO WATER ONLY	(40,119)	(37,059)	(34,000)	(30,941)	(27,882)	(24,823)
	CP 1981 & PRIOR	74,654	77,714	80,773	83,832	86,891	89,950
	CP 1982 & AFTER	141,396	144,456	147,515	150,574	153,633	156,692
	SA SEWER ALLOCATION	(18,259)	(15,199)	(12,140)	(9,081)	(6,022)	(2,963)
		-	-	-	-	-	-
394/343.5	TOTAL TOOLS,SHOP GARAGE EQUIP	-	-	-	-	-	-
		-	-	-	-	-	-

**UNITED WATER FLORIDA**  
 Accum Depr. by primary Account  
 Docket No.: 980214-WS  
 'Projected Test Year Ending 12/31/99  
 Schedule: Intermediate Year Ending: 12/31/98  
 'Historic [ ] Projected [x]

Florida Public Service Commission  
 Schedule A-9  
 Page 8 of 12  
 Preparer: F.McGuire

Explantation: Provide the month-end balances and  
 the ending balance for the prior year.

G.L. Account No. Description			1998 Jun	1998 Jul	1998 Aug	1998 Sep	1998 Oct	1998 Nov
395/344.5	WO	LABORATORY EQUIPMENT	49,361	52,626	55,890	59,155	62,420	65,685
	CP		69,256	72,521	75,785	79,050	82,315	85,580
	SA		37,224	40,489	43,753	47,018	50,283	53,548
396/345.5		POWER OPERATED EQUIPMENT	-	-	-	-	-	-
	WO	WATER ONLY	54,990	59,067	63,145	67,222	71,299	75,377
	CP	PRIOR 1981	73,445	77,522	81,600	85,677	89,754	93,832
	CP	1981 BACKHOE	82,339	86,416	90,494	94,571	98,648	102,726
	CP	1982 & AFTER	157,569	161,646	165,724	169,801	173,878	177,956
	SA	SEWER ALLOCATION	(7,119)	(3,042)	1,036	5,113	9,190	13,268
396/345.5		TOTAL POWER OPER EQUIP	-	-	-	-	-	-
397/345.5	WO	COMMUNICATION EQUIPMENT	82,885	87,780	92,675	97,570	102,464	107,359
	CP	SCADA	846,076	850,971	855,866	860,761	865,655	870,550
	SA		(315,315)	(310,420)	(305,525)	(300,630)	(295,736)	(290,841)
398/347.5		MISCELLANEOUS EQUIP	-	-	-	-	-	-
	WO	WATER ONLY	56,434	59,699	62,963	66,228	69,493	72,758
	CP	1. PRIOR 1982	59,287	62,552	65,816	69,081	72,346	75,611
	CP	2. 1983 & AFTER	104,766	108,031	111,295	114,560	117,825	121,090
	SA	SEWER ALLOCATION	13,774	17,039	20,303	23,568	26,833	30,098
398/347.5		TOTAL MISCELLANEOUS EQUIP	-	-	-	-	-	-
399/348.5	WO	OTHER TANGIBLE PROPERTY	70,659	75,554	80,449	85,344	90,238	95,133
	CP		79,971	84,866	89,761	94,656	99,550	104,445
	SA		67,739	72,634	77,529	82,424	87,318	92,213
			(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)
		TOTAL GENERAL PLANT	-	-	-	-	-	-
		ROUNDING	16	16	16	16	16	16
		PROPERTY HELD FUTURE USE	-	-	-	-	-	-
		RWIP	(277,682)	(277,682)	(277,682)	(277,682)	(277,682)	(277,682)
		KPMG	-	-	-	-	-	-
<b>Total Accumulated Depreciation - Water</b>			<b>11,083,440</b>	<b>11,237,519</b>	<b>11,391,598</b>	<b>11,547,677</b>	<b>11,689,755</b>	<b>11,836,334</b>

**UNITED WATER FLORIDA**

Accum Depr. by primary Account

Docket No.: 980214-WS

'Projected Test Year Ending 12/31/99

Schedule: Intermediate Year Ending: 12/31/98

'Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-9

Page 7 of 12

Preparer: F. McGuire

Explanation: Provide the month-end balances and the ending balance for the prior year.

G.L. Account No.	Description	1998 Dec	1998 13-Month Average
		<u>13</u>	
OLD/NEW	INTANGIBLE PLANT		
301/301.1	WO ORGANIZATION	2,596	2,596
	CP		
	SA		
302/302.1	WO FRANCHISE & CONSENTS	1,702	1,702
	CP	-	
	SA	-	
303	MISC. INTANGIBLE PLANT	293	293
		-	
TOTAL	INTANGIBLE PLANT	-	
	SOURCE OF SUPPLY PLANT		
		-	
310/303.2	LAND & LAND RIGHTS	-	
311/304.2	STRUCTURES & IMPROVEMENTS	146,475	138,500
312/305.2	COLLECT & IMPOUND RESERVOIR	108,108	102,235
313/306.2	LAKE, RIVER, & OTHER INTAKE	25,296	17,954
314/307.2	WELLS & SPRINGS	304,098	294,319
315/308.2	INFILTRATION GALLERIES	32,808	25,466
316/309.2	SUPPLY MAINS	60,776	52,376
317	OTHER SOURCE PLANT	22,206	14,864
		-	
TOTAL	SOURCE OF SUPPLY	-	
	PUMPING PLANT		
		-	
		-	
320/303.2	LAND & LAND RIGHTS	-	
321/304.2	STRUCTURES & IMPROVEMENTS	480,194	471,296
322	BOILER PLANT EQUIP	-	
323/311.2	OTHER POWER PROD.EQUIP	253,311	238,627
324/311.2	STEAM PUMPING EQUIP	50,592	35,908
325/311.2	ELECTRIC PUMPING EQUIP	1,072,014	1,061,176
326/311.2	DIESEL PUMPING EQUIP	50,592	35,908
327/311.2	HYDRAULIC PUMPING EQUIP	67,014	52,330

UNITED WATER FLORIDA

Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Intermediate Year Ending: 12/31/98

Historic [ ] Projected [x]

Explanation: Provide the month-end balances and the ending balance for the prior year.

G.L. Account No.	Description	1998 Dec	1998 13-Month Average
328/311.2	OTHER PUMPING EQUIP	62,443	47,759
TOTAL	PUMPING PLANT	-	-
	WATER TREATMENT PLANT	-	-
330/303.3	LAND & LAND RIGHTS	-	(54,134)
331/304.3	STRUCTURES & IMPROVEMENTS	(45,236)	-
332/320.3	WATER TREATMENT EQUIP	306,620	340,642
TOTAL	WATER TREATMENT PLANT	-	-
	TRANS & DIST PLANT	-	-
340/303.4	LAND & LAND RIGHTS	-	30,902
341/304.4	STRUCTURES & IMPROVEMENTS	39,800	286,830
342/330.4	DIST. STANDPIPES & RESERVOIRS	269,836	3,925,873
343/331.2	TRANS & DIST MAINS	3,901,832	37,929
344	FIRE MAINS	44,772	-
345/333.4	SERVICES	1,443,759	1,436,417
346/334.4	METERS	-	246,798
347/334.4	METER INSTALLATION	261,482	39,639
348/335.4	HYDRANTS	54,323	431,591
349/339.4	OTHER TRANS & DIST PLANT	438,052	34,315
349/339.4	OTHER TRANS & DIST PLANT	46,063	-
TOTAL	TRANS & DIST PLANT	-	-
	GENERAL PLANT	-	-
389/303.5	WO LAND & LAND RIGHTS	-	-
	CP	-	-
	SA	-	-
390/304.5	WO STRUCTURES & IMPROVEMENTS	29,012	21,670
	CP	177,972	170,630
	SA	(51,042)	(58,384)

UNITED WATER FLORIDA

Accum Depr. by primary Account

Docket No.: 980214-WS

'Projected Test Year Ending 12/31/99

Schedule: Intermediate Year Ending: 12/31/98

'Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-9

Page // of 12

Preparer: F.McGuire

Explanation: Provide the month-end balances and the ending balance for the prior year.

G.I. Account No.	Description	1998 Dec	1998 13-Month Average
391/340.5	OFFICE FURNITURE & EQUIP	-	-
	WO FURNITURE & EQUIP	138,749	126,083
	CP FURNITURE & EQUIP	238,570	218,981
	CP TERMINAL SYSTEM	128,286	108,697
	SA Wastewater ALLOCATION	(48,448)	(68,037)
391	TOTAL OFFICE FURN. & FIXTURES	-	-
392/341.5	TRANSPORTATION	-	-
	WO 1. WATER ONLY	(306,138)	(306,138)
	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	6,235	6,235
	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	(325,521)	(325,521)
392/341.5	TOTAL TRANSPORTATION EQUIP	-	-
393/342.5	WO STORES EQUIPMENT	56,259	39,930
	CP	61,641	45,312
	SA	53,636	37,307
394/343.5	TOOLS, SHOP, GARAGE EQUIP	63,241	44,885
	WO WATER ONLY	(23,763)	(40,273)
	CP 1981 & PRIOR	93,010	74,654
	CP 1982 & AFTER	159,752	141,396
	SA SEWER ALLOCATION	97	(18,259)
394/343.5	TOTAL TOOLS,SHOP GARAGE EQUIP	-	-



UNITED WATER FLORIDA

Accum Depr. by primary Account

Docket No.: 980214-WS

'Projected Test Year Ending 12/31/99

Schedule: Intermediate Year Ending: 12/31/98

'Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-9

Page 12 of 12

Preparer: F. McGuire

Explanation: Provide the month-end balances and the ending balance for the prior year.

G.L. Account No.	Description	1998	1998
		Dec	13-Month Average
395/344.5	WO LABORATORY EQUIPMENT	68,950	49,361
	CP	88,845	69,256
	SA	56,813	37,224
396/345.5	POWER OPERATED EQUIPMENT	-	-
	WO WATER ONLY	79,454	54,990
	CP PRIOR 1981	97,909	73,445
	CP 1981 BACKHOE	106,803	82,339
	CP 1982 & AFTER	182,033	157,569
	SA SEWER ALLOCATION	17,345	(7,119)
396/345.5	TOTAL POWER OPER EQUIP	-	-
397/345.5	WO COMMUNICATION EQUIPMENT	112,254	82,885
	CP SCADA	875,445	846,076
	SA	(285,946)	(315,315)
398/347.5	MISCELLANEOUS EQUIP	-	-
	WO WATER ONLY	76,023	56,434
	CP 1. PRIOR 1982	78,876	59,287
	CP 2. 1983 & AFTER	124,355	104,766
	SA SEWER ALLOCATION	33,363	13,774
398/347.5	TOTAL MISCELLANEOUS EQUIP	-	-
399/348.5	WO OTHER TANGIBLE PROPERTY	100,028	70,659
	CP	109,340	79,971
	SA	97,108	67,739
		(252,073)	(252,073)
	TOTAL GENERAL PLANT	-	-
	ROUNDING	16	16
	PROPERTY HELD FUTURE USE	-	-
	RWIP	(277,682)	(277,682)
	KPMG	-	-
Total Accumulated Depreciation - Water		11,901,413	11,081,671

110

UNITED WATER FLORIDA

Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year Ending: 12/31/99

Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-9

Page 1 of 15

Preparer: F. McGuire

Explanation: Provide the month-end balances and the ending balance for the prior year.

G.L.Acct. No.	DESCRIPTION	Balance 31-Dec-98	1999 Jan	1999 Feb	1999 Mar	1999 Apr	1999 May
		1	2	3	4	5	6
OLD/NEW	INTANGIBLE PLANT	-	-	-	-	-	-
301/301.1	WO ORGANIZATION	2,596	2,596	2,596	2,596	2,596	2,596
	CP	-	-	-	-	-	-
	SA	-	-	-	-	-	-
302/302.1	WO FRANCHISE & CONSENTS	1,702	1,702	1,702	1,702	1,702	1,702
	CP	-	-	-	-	-	-
	SA	-	-	-	-	-	-
303	MISC. INTANGIBLE PLANT	293	293	293	293	293	293
		-	-	-	-	-	-
TOTAL	INTANGIBLE PLANT	-	-	-	-	-	-
		-	-	-	-	-	-
	SOURCE OF SUPPLY PLANT	-	-	-	-	-	-
		-	-	-	-	-	-
310/303.2	LAND & LAND RIGHTS	-	-	-	-	-	-
311/304.2	STRUCTURES & IMPROVEMENTS	146,475	148,171	149,867	151,563	153,260	154,956
312/305.2	COLLECT & IMPOUND RESERVOIR	108,108	109,228	110,347	111,467	112,586	113,706
313/306.2	LAKE, RIVER, & OTHER INTAKE	25,296	26,695	28,095	29,494	30,894	32,293
314/307.2	WELLS & SPRINGS	304,098	305,962	307,826	309,690	311,554	313,418
315/308.2	INFILTRATION GALLERIES	32,808	34,207	35,607	37,006	38,406	39,805
316/309.2	SUPPLY MAINS	60,776	62,377	63,978	65,579	67,180	68,781
317	OTHER SOURCE PLANT	22,206	23,605	25,005	26,404	27,804	29,203
		-	-	-	-	-	-
TOTAL	SOURCE OF SUPPLY	-	-	-	-	-	-
		-	-	-	-	-	-
	PUMPING PLANT	-	-	-	-	-	-
		-	-	-	-	-	-
320/303.2	LAND & LAND RIGHTS	-	-	-	-	-	-
321/304.2	STRUCTURES & IMPROVEMENTS	480,194	481,890	483,586	485,282	486,979	488,675
322	BOILER PLANT EQUIP	-	-	-	-	-	-
323/311.2	OTHER POWER PROD.EQUIP	253,311	256,110	258,909	261,708	264,507	267,306
324/311.2	STEAM PUMPING EQUIP	50,592	53,391	56,190	58,989	61,788	64,587
325/311.2	ELECTRIC PUMPING EQUIP	1,072,014	1,074,813	1,077,612	1,080,411	1,083,210	1,086,009

111

UNITED WATER FLORIDA

Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year Ending: 12/31/99

'Historic | | Projected [x]

Florida Public Service Commission

Schedule A-9

Page 2 of 15

Preparer: F. McGuire

Explanation: Provide the month-end balances and the ending balance for the prior year.

G.L.Acct. No.	DESCRIPTION	Balance 31-Dec-98	1999 Jan	1999 Feb	1999 Mar	1999 Apr	1999 May
		1	2	3	4	5	6
326/311.2	DIESEL PUMPING EQUIP	50,592	53,391	56,190	58,989	61,788	64,587
327/311.2	HYDRAULIC PUMPING EQUIP	67,014	69,813	72,612	75,411	78,210	81,009
328/311.2	OTHER PUMPING EQUIP	62,443	65,242	68,041	70,840	73,639	76,438
TOTAL	PUMPING PLANT	-	-	-	-	-	-
	WATER TREATMENT PLANT	-	-	-	-	-	-
330/303.3	LAND & LAND RIGHTS	-	-	-	-	-	-
331/304.3	STRUCTURES & IMPROVEMENTS	(45,236)	(43,540)	(41,844)	(40,148)	(38,451)	(36,755)
332/320.3	WATER TREATMENT EQUIP	306,620	309,167	311,714	314,261	291,808	294,355
TOTAL	WATER TREATMENT PLANT	-	-	-	-	-	-
	TRANS & DIST PLANT	-	-	-	-	-	-
340/303.4	LAND & LAND RIGHTS	-	-	-	-	-	-
341/304.4	STRUCTURES & IMPROVEMENTS	39,800	41,496	43,192	44,888	46,585	48,281
342/330.4	DIST. STANDPIPES & RESERVOIRS	269,836	271,347	272,859	274,370	275,882	277,393
343/331.2	TRANS & DIST MAINS	3,901,832	3,903,136	3,903,441	3,903,745	3,904,049	3,904,353
344	FIRE MAINS	44,772	46,076	47,381	48,685	49,989	51,293
345/333.4	SERVICES	1,443,759	1,445,158	1,446,558	1,447,957	1,449,357	1,450,756
346/334.4	METERS	261,482	264,281	267,080	269,879	272,678	275,477
347/334.4	METER INSTALLATION	54,323	57,122	59,921	62,720	65,519	68,318
348/335.4	HYDRANTS	438,052	439,284	440,515	441,747	442,978	444,210
349/339.4	OTHER TRANS & DIST PLANT	46,063	48,302	50,541	52,780	55,020	57,259
TOTAL	TRANS & DIST PLANT	-	-	-	-	-	-
	GENERAL PLANT	-	-	-	-	-	-
389/303.5	WO LAND & LAND RIGHTS	-	-	-	-	-	-

UNITED WATER FLORIDA

Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year Ending: 12/31/99

'Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-9

Page 3 of 15

Preparer: F.McGuire

Explanation: Provide the month-end balances and the ending balance for the prior year.

G.L.Acct. No.	DESCRIPTION	Balance 31-Dec-98	1999 Jan	1999 Feb	1999 Mar	1999 Apr	1999 May
		1	2	3	4	5	6
	CP	-	-	-	-	-	-
	SA	-	-	-	-	-	-
390/304.5	WO	29,012	30,411	31,811	33,210	34,610	36,009
	CP	177,972	179,371	180,771	182,170	183,570	184,969
	SA	(51,042)	(49,643)	(48,243)	(46,844)	(45,444)	(44,045)
391/340.5	OFFICE FURNITURE & EQUIP	-	-	-	-	-	-
	WO	138,749	142,483	146,217	149,950	153,684	157,418
	CP	238,570	242,304	246,038	249,771	253,505	257,239
	CP	128,286	132,020	135,754	139,487	143,221	146,955
	SA	(48,448)	(44,714)	(40,980)	(37,247)	(33,513)	(29,779)
		-	-	-	-	-	-
391	TOTAL OFFICE FURN. & FIXTURES	-	-	-	-	-	-
		-	-	-	-	-	-
392/341.5	TRANSPORTATION	-	-	-	-	-	-
	WO	(306,138)	(306,138)	(306,138)	(306,138)	(306,138)	(306,138)
	CP	20,828	20,828	20,828	20,828	20,828	20,828
	CP	109,086	109,086	109,086	109,086	109,086	109,086
	CP	15,944	15,944	15,944	15,944	15,944	15,944
	CP	6,506	6,506	6,506	6,506	6,506	6,506
	CP	13,657	13,657	13,657	13,657	13,657	13,657
	CP	6,235	6,235	6,235	6,235	6,235	6,235
	CP	58,138	58,138	58,138	58,138	58,138	58,138
	CP	29,592	29,592	29,592	29,592	29,592	29,592
	CP	27,475	27,475	27,475	27,475	27,475	27,475
	CP	51,396	51,396	51,396	51,396	51,396	51,396
	CP	126,164	126,164	126,164	126,164	126,164	126,164
	SA	(325,521)	(325,521)	(325,521)	(325,521)	(325,521)	(325,521)
		-	-	-	-	-	-
392/341.5	TOTAL TRANSPORTATION EQUIP	-	-	-	-	-	-
		-	-	-	-	-	-
393/342.5	WO	56,259	59,371	62,484	65,596	68,709	71,821
	CP	61,641	64,753	67,866	70,978	74,091	77,203
	SA	53,636	56,748	59,861	62,973	66,086	69,198

**UNITED WATER FLORIDA**

Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year Ending: 12/31/99

'Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-9

Page 4 of 15

Preparer: F.McGuire

Explantation: Provide the month-end balances and the ending balance for the prior year.

G.L.Acct. No.	DESCRIPTION	Balance 31-Dec-98	1999 Jan	1999 Feb	1999 Mar	1999 Apr	1999 May
		1	2	3	4	5	6
394/343.5	TOOLS, SHOP, GARAGE EQUIP	63,241	66,740	70,238	73,737	77,236	80,734
WO	WATER ONLY	(23,763)	(20,264)	(16,766)	(13,267)	(9,768)	(6,270)
CP	1981 & PRIOR	93,010	96,509	100,007	103,506	107,005	110,503
CP	1982 & AFTER	159,752	163,251	166,749	170,248	173,747	177,245
SA	SEWER ALLOCATION	97	3,596	7,094	10,593	14,092	17,590
		-	-	-	-	-	-
394/343.5	TOTAL TOOLS,SHOP GARAGE EQUIP	-	-	-	-	-	-
395/344.5	LABORATORY EQUIPMENT	68,950	72,684	76,418	80,151	83,885	87,619
CP		88,845	92,579	96,313	100,046	103,780	107,514
SA		56,813	60,547	64,281	68,014	71,748	75,482
396/345.5	POWER OPERATED EQUIPMENT	-	-	-	-	-	-
WO	WATER ONLY	79,454	84,117	88,780	93,443	98,106	102,769
CP	PRIOR 1981	97,909	102,572	107,235	111,898	116,561	121,224
CP	1981 BACKHOE	106,803	111,466	116,129	120,792	125,455	130,118
CP	1982 & AFTER	182,033	186,696	191,359	196,022	200,685	205,348
SA	SEWER ALLOCATION	17,345	22,008	26,671	31,334	35,997	40,660
		-	-	-	-	-	-
396/345.5	TOTAL POWER OPER EQUIP	-	-	-	-	-	-
397/345.5	COMMUNICATION EQUIPMENT	112,254	117,852	123,450	129,048	134,645	140,243
CP	SCADA	875,445	881,043	886,641	892,239	897,836	903,434
SA		(285,946)	(280,348)	(274,750)	(269,152)	(263,555)	(257,957)
398/347.5	MISCELLANEOUS EQUIP	-	-	-	-	-	-
WO	WATER ONLY	76,023	79,757	83,491	87,224	90,958	94,692
CP	1. PRIOR 1982	78,876	82,610	86,344	90,077	93,811	97,545
CP	2. 1983 & AFTER	124,355	128,089	131,823	135,556	139,290	143,024
SA	SEWER ALLOCATION	33,363	37,097	40,831	44,564	48,298	52,032
		-	-	-	-	-	-
398/347.5	TOTAL MISCELLANEOUS EQUIP	-	-	-	-	-	-
399/348.5	OTHER TANGIBLE PROPERTY	100,028	105,626	111,224	116,822	122,419	128,017
CP		109,340	114,938	120,536	126,134	131,731	137,329

UNITED WATER FLORIDA

Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year Ending: 12/31/99

'Historic' [ ] Projected [x]

Florida Public Service Commission

Schedule A-9

Page 5 of 15

Preparer: F. McGuire

Explanation: Provide the month-end balances and the ending balance for the prior year.

G.L. Acct. No.	DESCRIPTION	1999					
		Balance 31-Dec-98	Jan	Feb	Mar	Apr	May
			2	3	4	5	6
SA	KPMG	97,108	102,706	108,304	113,902	119,499	125,097
		(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)
	TOTAL GENERAL PLANT						
	ROUNDING	16	16	16	16	16	16
	PROPERTY HELD FUTURE USE						
	RWIP	(277,682)	(277,682)	(277,682)	(277,682)	(277,682)	(277,682)
	Total Accumulated Depreciation	11,901,413	12,079,913	12,257,411	12,434,910	12,587,408	12,764,907

UNITED WATER FLORIDA

Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year Ending: 12/31/99

Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-9

Page 6 of 15

Preparer: F. McGuire

Explanation: Provide the month-end balances and the ending balance for the prior year.

G.L.Acct. No.	DESCRIPTION	1999	1999	1999	1999	1999	1999
		Jun	Jul	Aug	Sep	Oct	Nov
		7	8	9	10	11	12
OLD/NEW	INTANGIBLE PLANT						
301/301.1	WO ORGANIZATION	2,596	2,596	2,596	2,596	2,596	2,596
	CP						
	SA						
302/302.1	WO FRANCHISE & CONSENTS	1,702	1,702	1,702	1,702	1,702	1,702
	CP	-	-	-	-	-	-
	SA	-	-	-	-	-	-
303	MISC. INTANGIBLE PLANT	293	293	293	293	293	293
		-	-	-	-	-	-
TOTAL	INTANGIBLE PLANT	-	-	-	-	-	-
	SOURCE OF SUPPLY PLANT	-	-	-	-	-	-
		-	-	-	-	-	-
310/303.2	LAND & LAND RIGHTS	-	-	-	-	-	-
311/304.2	STRUCTURES & IMPROVEMENTS	156,652	158,348	160,044	161,740	163,436	165,133
312/305.2	COLLECT & IMPOUND RESERVOIR	114,825	115,945	117,065	118,184	119,304	120,423
313/306.2	LAKE, RIVER, & OTHER INTAKE	33,693	35,092	36,492	37,891	39,291	40,690
314/307.2	WELLS & SPRINGS	315,282	317,147	319,011	320,875	322,739	324,603
315/308.2	INFILTRATION GALLERIES	41,205	42,604	44,004	45,403	46,803	48,202
316/309.2	SUPPLY MAINS	70,382	71,983	73,584	75,185	76,786	78,387
317	OTHER SOURCE PLANT	30,603	32,002	33,402	34,801	36,201	37,600
		-	-	-	-	-	-
TOTAL	SOURCE OF SUPPLY	-	-	-	-	-	-
		-	-	-	-	-	-
	PUMPING PLANT	-	-	-	-	-	-
		-	-	-	-	-	-
320/303.2	LAND & LAND RIGHTS	-	-	-	-	-	-
321/304.2	STRUCTURES & IMPROVEMENTS	490,371	492,067	493,763	495,459	497,155	498,852
322	BOILER PLANT EQUIP	-	-	-	-	-	-
323/311.2	OTHER POWER PROD.EQUIP	270,105	272,903	275,702	278,501	281,300	284,099
324/311.2	STEAM PUMPING EQUIP	67,386	70,184	72,983	75,782	78,581	81,380
325/311.2	ELECTRIC PUMPING EQUIP	1,088,808	1,091,606	1,090,405	1,093,204	1,092,003	1,094,802

UNITED WATER FLORIDA

Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year Ending: 12/31/99

'Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-9

Page 7 of 15

Preparer: F.McGuire

Explanation: Provide the month-end balances and the ending balance for the prior year.

G.L.Acct. No.	DESCRIPTION	1999	1999	1999	1999	1999	1999
		Jun	Jul	Aug	Sep	Oct	Nov
		7	8	9	10	11	12
326/311.2	DIESEL PUMPING EQUIP	67,386	70,184	72,983	75,782	78,581	81,380
327/311.2	HYDRAULIC PUMPING EQUIP	83,808	86,606	89,405	92,204	95,003	97,802
328/311.2	OTHER PUMPING EQUIP	79,237	82,035	84,834	87,633	90,432	93,231
		-	-	-	-	-	-
TOTAL	PUMPING PLANT	-	-	-	-	-	-
		-	-	-	-	-	-
	WATER TREATMENT PLANT	-	-	-	-	-	-
		-	-	-	-	-	-
330/303.3	LAND & LAND RIGHTS	-	-	-	-	-	-
331/304.3	STRUCTURES & IMPROVEMENTS	(35,059)	(33,363)	(31,667)	(29,971)	(28,275)	(26,578)
332/320.3	WATER TREATMENT EQUIP	296,902	274,449	266,996	269,543	267,090	244,637
		-	-	-	-	-	-
TOTAL	WATER TREATMENT PLANT	-	-	-	-	-	-
		-	-	-	-	-	-
	TRANS & DIST PLANT	-	-	-	-	-	-
		-	-	-	-	-	-
340/303.4	LAND & LAND RIGHTS	-	-	-	-	-	-
341/304.4	STRUCTURES & IMPROVEMENTS	49,977	51,673	53,369	55,065	56,761	58,458
342/330.4	DIST. STANDPIPES & RESERVOIRS	278,905	280,416	281,927	283,439	284,950	286,462
343/331.2	TRANS & DIST MAINS	3,903,158	3,904,462	3,905,766	3,907,071	3,908,375	3,899,679
344	FIRE MAINS	52,598	53,902	55,206	56,511	57,815	59,119
345/333.4	SERVICES	1,452,156	1,453,555	1,454,955	1,456,354	1,457,754	1,459,153
		-	-	-	-	-	-
346/334.4	METERS	278,276	281,074	283,873	286,672	289,471	284,770
347/334.4	METER INSTALLATION	71,117	73,915	76,714	79,513	82,312	85,111
348/335.4	HYDRANTS	445,441	446,673	447,904	449,136	450,367	451,599
349/339.4	OTHER TRANS & DIST PLANT	59,498	61,737	63,976	66,215	68,454	70,694
		-	-	-	-	-	-
TOTAL	TRANS & DIST PLANT	-	-	-	-	-	-
		-	-	-	-	-	-
	GENERAL PLANT	-	-	-	-	-	-
389/303.5	WO LAND & LAND RIGHTS	-	-	-	-	-	-



UNITED WATER FLORIDA

Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year Ending: 12/31/99

'Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-9

Page 8 of 13

Preparer: F. McGuire

Explantation: Provide the month-end balances and the ending balance for the prior year.

G.L.Acct. No.	DESCRIPTION	1999	1999	1999	1999	1999	1999
		Jun	Jul	Aug	Sep	Oct	Nov
		7	8	9	10	11	12
	CP	-	-	-	-	-	-
	SA	-	-	-	-	-	-
390/304.5	WO	37,409	38,808	40,208	41,607	43,007	44,406
	CP	186,369	187,768	189,168	190,567	191,967	193,366
	SA	(42,645)	(41,246)	(39,846)	(38,447)	(37,047)	(35,648)
391/340.5	OFFICE FURNITURE & EQUIP	-	-	-	-	-	-
	WO	161,152	164,885	168,619	172,353	176,087	179,820
	CP	260,973	264,706	268,440	272,174	275,908	279,641
	CP	150,689	154,422	158,156	161,890	165,624	169,357
	SA	(26,045)	(22,312)	(18,578)	(14,844)	(11,110)	(7,377)
		-	-	-	-	-	-
391	TOTAL OFFICE FURN. & FIXTURES	-	-	-	-	-	-
		-	-	-	-	-	-
392/341.5	TRANSPORTATION	-	-	-	-	-	-
	WO	(306,138)	(306,138)	(306,138)	(306,138)	(306,138)	(306,138)
	CP	20,828	20,828	20,828	20,828	20,828	20,828
	CP	109,086	109,086	109,086	109,086	109,086	109,086
	CP	15,944	15,944	15,944	15,944	15,944	15,944
	CP	6,506	6,506	6,506	6,506	6,506	6,506
	CP	13,657	13,657	13,657	13,657	13,657	13,657
	CP	6,235	6,235	6,235	6,235	6,235	6,235
	CP	58,138	58,138	58,138	58,138	58,138	58,138
	CP	29,592	29,592	29,592	29,592	29,592	29,592
	CP	27,475	27,475	27,475	27,475	27,475	27,475
	CP	51,396	51,396	51,396	51,396	51,396	51,396
	CP	126,164	126,164	126,164	126,164	126,164	126,164
	SA	(325,521)	(325,521)	(325,521)	(325,521)	(325,521)	(325,521)
		-	-	-	-	-	-
392/341.5	TOTAL TRANSPORTAION EQUIP	-	-	-	-	-	-
		-	-	-	-	-	-
393/342.5	WO	74,933	78,046	81,158	84,271	87,383	90,495
	CP	80,315	83,428	86,540	89,653	92,765	95,877
	SA	72,310	75,423	78,535	81,648	84,760	87,872

UNITED WATER FLORIDA

Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year Ending: 12/31/99

'Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-9

Page 9 of 15

Preparer: F. McGuire

Explanation: Provide the month-end balances and the ending balance for the prior year.

G.L.Acct. No.	DESCRIPTION	1999	1999	1999	1999	1999	1999
		Jun	Jul	Aug	Sep	Oct	Nov
		7	8	9	10	11	12
394/343.5	TOOLS, SHOP, GARAGE EQUIP	84,233	87,732	91,230	94,729	98,228	101,726
WO	WATER ONLY	(2,771)	728	4,226	7,725	11,224	14,722
CP	1981 & PRIOR	114,002	117,501	120,999	124,498	127,997	131,495
CP	1982 & AFTER	180,744	184,243	187,741	191,240	194,739	198,237
SA	SEWER ALLOCATION	21,089	24,588	28,086	31,585	35,084	38,582
394/343.5	TOTAL TOOLS,SHOP GARAGE EQUIP	-	-	-	-	-	-
395/344.5	LABORATORY EQUIPMENT	91,353	95,086	98,820	102,554	106,288	110,021
CP		111,248	114,981	118,715	122,449	126,183	129,916
SA		79,216	82,949	86,683	90,417	94,151	97,884
396/345.5	POWER OPERATED EQUIPMENT	-	-	-	-	-	-
WO	WATER ONLY	107,432	112,095	116,758	121,421	126,084	130,747
CP	PRIOR 1981	125,887	130,550	135,213	139,876	144,539	149,202
CP	1981 BACKLOG	134,781	139,444	144,107	148,770	153,433	158,096
CP	1982 & AFTER	210,011	214,674	219,337	224,000	228,663	233,326
SA	SEWER ALLOCATION	45,323	49,986	54,649	59,312	63,975	68,638
396/345.5	TOTAL POWER OPER EQUIP	-	-	-	-	-	-
397/345.5	COMMUNICATION EQUIPMENT	145,841	151,439	157,037	162,635	168,232	173,830
CP	SCADA	909,032	914,630	920,228	925,826	931,423	937,021
SA		(252,359)	(246,761)	(241,163)	(235,565)	(229,968)	(224,370)
398/347.5	MISCELLANEOUS EQUIP	-	-	-	-	-	-
WO	WATER ONLY	98,426	102,159	105,893	109,627	113,361	117,094
CP	1. PRIOR 1982	101,279	105,012	108,746	112,480	116,214	119,947
CP	2. 1983 & AFTER	146,758	150,491	154,225	157,959	161,693	165,426
SA	SEWER ALLOCATION	55,766	59,499	63,233	66,967	70,701	74,434
398/347.5	TOTAL MISCELLANEOUS EQUIP	-	-	-	-	-	-
399/348.5	OTHER TANGIBLE PROPERTY	133,615	139,213	144,811	150,409	156,006	161,604
CP		142,927	148,525	154,123	159,721	165,318	170,916

UNITED WATER FLORIDA

Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year Ending: 12/31/99

Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-9

Page 10 of 15

Preparer: F. McGuire

Explanation: Provide the month-end balances and the ending balance for the prior year.

G.L.Acct. No.	DESCRIPTION	1999	1999	1999	1999	1999	1999
		Jun	Jul	Aug	Sep	Oct	Nov
		7	8	9	10	11	12
SA		130,695	136,293	141,891	147,489	153,086	158,684
	KPMG	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)	(252,073)
	TOTAL GENERAL PLANT						
	ROUNDING	16	16	16	16	16	16
	PROPERTY HELD FUTURE USE						
	RWIP	(277,682)	(277,682)	(277,682)	(277,682)	(277,682)	(277,682)
<b>Total Accumulated Depreciation</b>		<b>12,940,905</b>	<b>13,094,404</b>	<b>13,258,902</b>	<b>13,437,401</b>	<b>13,606,899</b>	<b>13,742,898</b>

UNITED WATER FLORIDA

Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year Ending: 12/31/99

'Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-9

Page // of 15

Preparer: F. McGuire

Explanation: Provide the month-end balances and the ending balance for the prior year.

G.L.Acct. No.	DESCRIPTION	1999	1999
		Dec	13-Month Average
		13	14
OLD/NEW	INTANGIBLE PLANT		
301/301.1	WO ORGANIZATION	2,596	2,596
	CP		
	SA		
302/302.1	WO FRANCHISE & CONSENTS	1,702	1,702
	CP	-	-
	SA	-	-
303	MISC. INTANGIBLE PLANT	293	293
		-	-
TOTAL	INTANGIBLE PLANT	-	-
	SOURCE OF SUPPLY PLANT		
		-	-
310/303.2	LAND & LAND RIGHTS	-	-
311/304.2	STRUCTURES & IMPROVEMENTS	166,829	156,652
312/305.2	COLLECT & IMPOUND RESERVOIR	121,543	114,825
313/306.2	LAKE, RIVER, & OTHER INTAKE	42,090	33,693
314/307.2	WELLS & SPRINGS	326,467	315,283
315/308.2	INFILTRATION GALLERIES	49,602	41,205
316/309.2	SUPPLY MAINS	79,988	70,382
317	OTHER SOURCE PLANT	39,000	30,603
		-	-
TOTAL	SOURCE OF SUPPLY	-	-
	PUMPING PLANT		
		-	-
		-	-
320/303.2	LAND & LAND RIGHTS	-	-
321/304.2	STRUCTURES & IMPROVEMENTS	500,548	490,371
322	BOILER PLANT EQUIP	-	-
323/311.2	OTHER POWER PROD. EQUIP	286,898	270,105
324/311.2	STEAM PUMPING EQUIP	84,179	67,386
325/311.2	ELECTRIC PUMPING EQUIP	1,097,601	1,086,346

UNITED WATER FLORIDA

Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year Ending: 12/31/99

Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-9

Page 12 of 15

Preparer: F. McGuire

Explanation: Provide the month-end balances and the ending balance for the prior year.

G.L.Acct. No.	DESCRIPTION	1999	1999
		Dec	13-Month Average
		13	14
326/311.2	DIESEL PUMPING EQUIP	84,179	67,386
327/311.2	HYDRAULIC PUMPING EQUIP	100,601	83,808
328/311.2	OTHER PUMPING EQUIP	96,030	79,237
		-	-
TOTAL	PUMPING PLANT	-	-
		-	-
	WATER TREATMENT PLANT	-	-
		-	-
330/303.3	LAND & LAND RIGHTS	-	-
331/304.3	STRUCTURES & IMPROVEMENTS	(24,882)	(35,059)
332/320.3	WATER TREATMENT EQUIP	247,184	284,210
		-	-
TOTAL	WATER TREATMENT PLANT	-	-
		-	-
		-	-
	TRANS & DIST PLANT	-	-
		-	-
340/303.4	LAND & LAND RIGHTS	-	-
341/304.4	STRUCTURES & IMPROVEMENTS	60,154	49,977
342/330.4	DIST. STANDPIPES & RESERVOIRS	287,973	278,905
343/331.2	TRANS & DIST MAINS	3,870,984	3,901,542
344	FIRE MAINS	60,424	52,598
345/333.4	SERVICES	1,460,553	1,452,156
		-	-
346/334.4	METERS	287,569	277,122
347/334.4	METER INSTALLATION	87,910	71,117
348/335.4	HYDRANTS	452,830	445,441
349/339.4	OTHER TRANS & DIST PLANT	72,933	59,498
		-	-
TOTAL	TRANS & DIST PLANT	-	-
		-	-
	GENERAL PLANT	-	-
389/303.5	WO LAND & LAND RIGHTS	-	-

122

UNITED WATER FLORIDA  
 Accum Depr. by primary Account  
 Docket No.: 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Projected Test Year Ending: 12/31/99  
 'Historic [ ] Projected [x]

Explanation: Provide the month-end balances and the ending balance for the prior year.

G.I. Acct. No.	DESCRIPTION	1999	1999
		Dec	13-Month Average
		13	14
390/304.5	CP	-	-
	SA	-	-
	WO	45,806	37,409
	CP	194,766	186,369
	SA	(34,248)	(42,645)
391/340.5	WO	183,554	161,152
	CP	283,375	260,973
	CP	173,091	150,689
	SA	(3,643)	(26,045)
391	TOTAL OFFICE FURN. & FIXTURES	-	-
392/341.5	WO	(306,138)	(306,138)
	CP	20,828	20,828
	CP	109,086	109,086
	CP	15,944	15,944
	CP	6,506	6,506
	CP	13,657	13,657
	CP	6,235	6,235
	CP	58,138	58,138
	CP	29,592	29,592
	CP	27,475	27,475
	CP	51,396	51,396
	CP	126,164	126,164
	SA	(325,521)	(325,521)
392/341.5	TOTAL TRANSPORTATION EQUIP	-	-
393/342.5	WO	93,608	74,933
	CP	98,990	80,315
	SA	90,985	72,310

**UNITED WATER FLORIDA**  
 Accum Depr. by primary Account  
 Docket No.: 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Projected Test Year Ending: 12/31/99  
 Historic [ ] Projected [x]

Florida Public Service Commission  
 Schedule A-9  
 Page 14 of 15  
 Preparer: F. McGuire

Explanation: Provide the month-end balances and  
 the ending balance for the prior year.

G.L.Acct. No.	DESCRIPTION	1999	1999
		Dec	13-Month Average
		13	14
394/343.5	TOOLS, SHOP, GARAGE EQUIP	103,225	84,079
WO	WATER ONLY	18,221	(2,771)
CP	1981 & PRIOR	134,994	114,002
CP	1982 & AFTER	201,736	180,744
SA	SEWER ALLOCATION	42,081	21,089
394/343.5	TOTAL TOOLS,SHOP GARAGE EQUIP	-	-
395/344.5	LABORATORY EQUIPMENT	113,755	91,353
CP		133,650	111,248
SA		101,618	79,216
396/345.5	POWER OPERATED EQUIPMENT	-	-
WO	WATER ONLY	135,410	107,432
CP	PRIOR 1981	153,865	125,887
CP	1981 BACKHOE	162,759	134,781
CP	1982 & AFTER	237,989	210,011
SA	SEWER ALLOCATION	73,301	45,323
396/345.5	TOTAL POWER OPER EQUIP	-	-
397/345.5	COMMUNICATION EQUIPMENT	179,428	145,841
CP	SCADA	942,619	909,032
SA		(218,772)	(252,359)
398/347.5	MISCELLANEOUS EQUIP	-	-
WO	WATER ONLY	120,828	98,426
CP	1. PRIOR 1982	123,681	101,279
CP	2. 1983 & AFTER	169,160	146,758
SA	SEWER ALLOCATION	78,168	55,766
398/347.5	TOTAL MISCELLANEOUS EQUIP	-	-
399/348.5	OTHER TANGIBLE PROPERTY	167,202	133,615
CP		176,514	142,927

**UNITED WATER FLORIDA**

Accum Depr. by primary Account

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year Ending: 12/31/99

Historic [ ] Projected [x]

Florida Public Service Commission

Schedule A-9

Page 5 of 15

Preparer: F. McGuire

Explanation: Provide the month-end balances and the ending balance for the prior year.

G.L.Acct. No.	DESCRIPTION	1999	1999
		Dec	13-Month Average
		13	14
SA		164,282	130,695
	KPMG	(252,073)	(252,073)
	TOTAL GENERAL PLANT	-	-
	ROUNDING	16	16
	PROPERTY HELD FUTURE USE	-	-
	RWIP	(277,682)	(277,682)
		-	-
	<b>Total Accumulated Depreciation</b>	<u>13,889,396</u>	<u>12,922,828</u>



Explanation: Provide month-ending balances for

for each Month of the test year and the ending

Schedule: Historical base year ended 12/31/97

Projected Test Year ending 12/31/99

Wastewater Accum. Depreciation by Primary Account

Docket No. 980214-WS

United Water Florida

Historic [x] Projected [ ]

Acct. No.	DESCRIPTION	12/31/96	1997	1997	1997	1997
OLD/NBW	INTANGIBLE PLANT	BALANCE	Jan	Feb	Mar	Apr
301/351.1	ORGANIZATION					
SO						
SA						
SO	Fran & Consens	824	824	824	824	824
SA						
SO						
SA						
302/352.2						
303.5		107,784	107,784	107,784	107,784	107,784
TOTAL	INTANGIBLE PLANT					
350/353.2	LAND & LAND RIGHTS					
351/354.2	Struct & Imprints	(193,022)	(189,048)	(185,074)	(181,100)	(177,127)
352/352	Collection sewers	(5,534)	(1,306)	2,922	7,149	11,377
352.1/360.2	Coll Sewers - Force	644,639	648,829	653,018	657,208	661,398
352.2/361.2	Gravity	7,972,438	7,975,257	7,978,075	7,980,894	7,983,712
352.3/362.2	Special Collection	(4,137)	91	4,319	8,546	12,774
353/363.2	Svc to Cusmers	2,159,098	2,162,437	2,165,776	2,169,115	2,172,454
354/364.2	Flow Meas. Device	(88,373)	(62,981)	(37,589)	(12,197)	13,195
355/365.2	Flow Measur. Install	7,938	11,277	14,616	17,955	21,294
356	Other	1,675	4,849	8,023	11,197	14,371
TOTAL	COLLEC. PLANT					
360/353.3	PUMPING PLANT					
Land & Rights						
361/354.3	Struct. & Improv	(154,955)	(150,981)	(147,007)	(143,033)	(139,060)
362/370.3	Receiving Wells	352,835	357,063	361,291	365,518	369,746
363/371.3	Elect Imp Eqpt	1,368,473	1,375,532	1,382,591	1,389,650	1,396,709

**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 [ ]**

**Florida Public Service Commission**  
**Schedule A-10**  
**Page 2 of 9**  
**Preparer: McGuire**  
**Recap Schedules: A1, A4**

Explanation: Provide month-ending balances for  
 for each Month of the test year and the ending  
 balance for the prior Year.

Acct. No.	DESCRIPTION	BALANCE	1997	1997	1997	1997
		12/31/96	Jan	Feb	Mar	Apr
364/371.3	Diesel Pmp Eqpt	31,079	38,138	45,197	52,256	59,315
365/371.3	Other Pmp Eqpt	325,336	332,395	339,454	346,513	353,572
		-	-	-	-	-
<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	448,794	452,768	456,742	460,715
372/380.4	Trt. & Disposal Eqpt	3,749,226	3,756,285	3,763,344	3,770,403	3,777,462
373/381.4	Plant Sewers	(34,538)	(30,907)	(27,276)	(23,645)	(20,014)
374/382.4	Outfall lines	450,620	454,848	459,076	463,303	467,531
375/389.4	Other trtmnt Facilities	(183,389)	(176,330)	(169,271)	(162,212)	(155,153)
		-	-	-	-	-
<b>TOTAL</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>GENERAL PLANT</b>	-	-	-	-	-
389/353.5	SO Land & Rights	-	-	-	-	-
	SA	-	-	-	-	-
390/354.5	SO Struct & Imprvmnts	68,269	71,443	74,617	77,791	80,965
	SA	76,338	79,512	82,686	85,860	89,034
391/390.5	SO Office Furn & Eqpt	19,892	28,360	36,828	45,297	53,765
	SA	115,939	124,407	132,875	141,344	149,812
392/391.5	SO Transp Eqpt	14,902	14,902	14,902	14,902	14,902
	SA	325,521	325,521	325,521	325,521	325,521
393/392.5	SO Stores Eqpt	-	7,059	14,118	21,177	28,236
	SA	2,623	9,682	16,741	23,800	30,859

**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 [ ]**

Florida Public Service Commission  
 Schedule A-10  
 Page 3 of 9  
 Preparer: McGuire  
 Recap Schedules: A1, A4

Explanation: Provide month-ending balances for  
 for each Month of the test year and the ending  
 balance for the prior Year.

Acct. No.	DESCRIPTION	BALANCE	1997		1997		1997
		12/31/96	Jan	Feb	Mar	Apr	
394/393.5	SO Tools Shop Garage Eqpt	7,318	15,253	23,188	31,123	39,058	
	SA	63,144	71,079	79,014	86,949	94,884	
395.5/394.5	SO Lab Eqpt	28,371	36,839	45,307	53,776	62,244	
	SA	10,678	19,146	27,614	36,083	44,551	
396/395.5	SO Pwr Oper. Eqpt	1,742	12,318	22,894	33,469	44,045	
	SA	66,943	77,519	88,095	98,670	109,246	
397.5/396.5	SO Communicat. Eqpt	379,089	391,785	404,481	417,177	429,873	
	SA	387,132	399,828	412,524	425,220	437,916	
398/397.5	SO Misc. Eqpt	30,586	39,054	47,522	55,991	64,459	
	SA	34,128	42,596	51,064	59,533	68,001	
399/398.5	SO Other property	-	12,696	25,392	38,088	50,784	
	SA	4,078	4,078	4,078	4,078	4,078	
	TOTAL GENERAL PLANT *	-	-	-	-	-	
	KPMG Adjustment	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)	
	ROUNDING	-	-	-	-	-	
	Prop for Future	-	-	-	-	-	
	NON UTILITY PROPERTY	-	-	-	-	-	
	UNCLASSIFIED PLANT	-	-	-	-	-	
	RWIP GL Account No. 108-950	(72,067)	(79,608)	(75,238)	(104,324)	(131,683)	
	Total Accumulated Deprec.	18,379,947	18,628,802	18,889,568	19,116,878	19,345,915	

**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 [ ]**

Florida Public Service Commission  
 Schedule A-10  
 Page 4 of 9  
 Preparer: McGuire  
 Recap Schedules: A1, A4

Expla Explanation: Provide month-ending balances for  
 for ea for each Month of the test year and the ending  
 balanc balance for the prior Year.

Acct. No.	DESCRIPTION	1997	1997	1997	1997	1997
		May	Jun	Jul	Aug	Sep
OLD/NEW	INTANGIBLE PLANT					
301/351.1	SO ORGANIZATION					
	SA					
302/352.2	SO Fran & Consents	824	824	824	824	824
	SA	-	-	-	-	-
303.5		107,784	107,784	107,784	107,784	107,784
		-	-	-	-	-
TOTAL	INTANGIBLE PLANT	-	-	-	-	-
	COLLECTION PLANT					
350/353.2	LAND & LAND RIGHTS					
351/354.2	Struct & Imprmnts	(173,153)	(169,179)	(165,205)	(161,231)	(157,257)
352/352	Collection sewers	15,605	19,833	24,060	28,288	32,516
352.1/360.2	Coll Sewers - Force	665,587	669,777	673,967	678,156	682,346
352.2/361.2	Gravity	7,986,531	7,989,349	7,992,168	7,994,986	7,997,805
352.3/362.2	Special Collection	17,002	21,230	25,457	29,685	33,913
353/363.2	Svc to Custmrs	2,175,793	2,179,132	2,182,471	2,185,810	2,189,149
354/364.2	Flow Meas. Device	38,587	63,979	89,371	114,763	140,155
355/365.2	Flow Measur. Install	24,633	27,972	31,311	34,650	37,989
356	Other	17,545	20,719	23,893	27,067	30,241
		-	-	-	-	-
TOTAL	Collec. Plant	-	-	-	-	-
	PUMPING PLANT					
360/353.3	Land & Rights					
361/354.3	Struct. & Improv	(135,086)	(131,112)	(127,138)	(123,164)	(119,190)
362/370.3	Receiving Wells	373,974	378,202	382,429	386,657	390,885
363/371.3	Elect Pmp Eqpt	1,403,768	1,410,827	1,417,886	1,424,945	1,432,004

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 [ ]

Expla Explanation: Provide month-ending balances for  
 for ea for each Month of the test year and the ending  
 balanc balance for the prior Year.

Florida Public Service Commission  
 Schedule A-10  
 Page 5 of 9  
 Preparer: McGuire  
 Recap Schedules: A1, A4

Acct. No.	DESCRIPTION	1997	1997	1997	1997	1997
		May	Jun	Jul	Aug	Sep
364/371.3	Diesel Pmp Eqpt	66,374	73,433	80,492	87,551	94,610
365/371.3	Other Pmp Eqpt	360,631	367,690	374,749	381,808	388,867
<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	464,689	468,663	472,637	476,611	480,585
372/380.4	Trt. & Disposal Eqpt	3,784,521	3,791,580	3,798,639	3,805,698	3,812,757
373/381.4	Plant Sewers	(16,383)	(12,752)	(9,121)	(5,490)	(1,858)
374/382.4	Outfall lines	471,759	475,987	480,214	484,442	488,670
375/389.4	Other trmnt Facilities	(148,094)	(141,035)	(133,976)	(126,917)	(119,858)
<b>TOTAL</b>		-	-	-	-	-
	<b>GENERAL PLANT</b>	-	-	-	-	-
389/353.5	Land & Rights	-	-	-	-	-
	SA	-	-	-	-	-
390/354.5	Struct & Imprvmnts	84,139	87,313	90,487	93,661	96,835
	SA	92,208	95,382	98,556	101,730	104,904
391/390.5	Office Furn & Eqpt	62,233	70,701	79,170	87,638	96,106
	SA	158,280	166,748	175,217	183,685	192,153
392/391.5	Transp Eqpt	14,902	14,902	14,902	14,902	14,902
	SA	325,521	325,521	325,521	325,521	325,521
393/392.5	Stores Eqpt	35,295	42,354	49,413	56,472	63,531
	SA	37,918	44,977	52,036	59,095	66,154

130

**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 [ ]**

Florida Public Service Commission  
 Schedule A-10  
 Page 6 of 9  
 Preparer: McGuire  
 Recap Schedules: A1, A4

Expla Explanation: Provide month-ending balances for  
 for ea for each Month of the test year and the ending  
 balanc balance for the prior Year.

Acct. No.	DESCRIPTION	1997	1997	1997	1997	1997
		May	Jun	Jul	Aug	Sep
394/393.5	SO Tools Shop Garage Eqpt	46,993	54,928	62,863	70,798	78,733
	SA	102,819	110,754	118,689	126,624	134,559
395.5/394.5	SO Lab Eqpt	70,712	79,180	87,649	96,117	104,585
	SA	53,019	61,487	69,956	78,424	86,892
396/395.5	SO Pwr Opert. Eqpt	54,621	65,197	75,772	86,348	96,924
	SA	119,822	130,398	140,973	151,549	162,125
397.5/396.5	SO Communicat. Eqpt	442,569	455,265	467,961	480,657	493,353
	SA	450,612	463,308	476,004	488,700	501,396
398/397.5	SO Misc. Eqpt	72,927	81,395	89,864	98,332	106,800
	SA	76,469	84,937	93,406	101,874	110,342
399/398.5	SO Other property	63,480	76,176	88,872	101,568	114,264
	SA	4,078	4,078	4,078	4,078	4,078
	TOTAL GENERAL PLANT *	-	-	-	-	-
	KPMG Adjustment	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)
	ROUNDING	-	-	-	-	-
	Prop for Future	-	-	-	-	-
	NON UTILIFY PROPERTY	-	-	-	-	-
	UNCLASSIFIED PLANT	-	-	-	-	-
	RWIP GL Account No. 108-950	(131,270)	(127,206)	(117,206)	(120,344)	(118,793)
	Total Accumulated Deprec.	19,602,724	19,863,184	20,129,580	20,382,838	20,640,785

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 [ ]

Florida Public Service Commission  
 Schedule A-10  
 Page 7 of 9  
 Preparer: McGuire  
 Recap Schedules: A1, A4

Expla Explanation: Provide month-ending balances for  
 for ea for each Month of the test year and the ending  
 balanc balance for the prior Year.

Acct. No.	DESCRIPTION	1997 Oct	1997 Nov	1997 Dec	13-Month Average
OLD/NEW	INTANGIBLE PLANT				
301/351.1	SO ORGANIZATION				
	SA				
302/352.2	SO Fran & Consents	824	824	824	824
	SA	-	-	-	-
303.5		107,784	107,784	107,784	107,784
		-	-	-	-
TOTAL	INTANGIBLE PLANT	-	-	-	-
	COLLECTION PLANT				
350/353.2	LAND & LAND RIGHTS				
351/354.2	Struct & Imprmnts	(153,283)	(150,796)	(146,822)	(169,408)
352/352	Collection sewers	36,744	82,533	86,761	26,227
352.1/360.2	Coll Sewers - Force	686,536	847,686	839,146	692,946
352.2/361.2	Gravity	8,000,623	8,053,736	8,056,554	7,997,087
352.3/362.2	Special Collection	38,141	40,787	45,015	20,986
353/363.2	Svc to Custms	2,192,489	2,203,252	2,206,591	2,180,275
354/364.2	Flow Meas. Device	165,547	181,443	206,835	62,518
355/365.2	Flow Measur. Install	41,329	43,419	46,758	27,780
356	Other	33,415	35,402	38,576	20,536
		-	-	-	-
TOTAL	Collec. Plant	-	-	-	-
	PUMPING PLANT				
360/353.3	Land & Rights				
361/354.3	Struct. & Improv	(115,216)	2,398	4,872	(113,744)
362/370.3	Receiving Wells	395,113	440,155	444,383	384,481
363/371.3	Elect Pmp Eqpt	1,439,063	1,483,419	1,489,712	1,416,506

**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 [ ]**

Florida Public Service Commission  
 Schedule A-10  
 Page 8 of 9  
 Preparer: McGuire  
 Recap Schedules: A1, A4

Expla Explanation: Provide month-ending balances for  
 for ea for each Month of the test year and the ending  
 balanc balance for the prior Year.

Acct. No.	DESCRIPTION	1997	1997	1997	13-Month
		Oct	Nov	Dec	Average
364/371.3	Diesel Pmp Eqpt	101,669	106,088	113,147	73,027
365/371.3	Other Pmp Eqpt	395,926	400,345	407,404	367,284
		-	-	-	
<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	484,559	487,046	490,420	468,388
372/380.4	Trt. & Disposal Eqpt	3,819,816	4,331,465	4,338,524	3,869,209
373/381.4	Plant Sewers	1,773	16,321	19,952	(11,072)
374/382.4	Outfall lines	492,898	495,544	499,772	475,743
375/389.4	Other trumnt Facilities	(112,799)	(108,380)	(101,321)	(141,441)
		-	-	-	
<b>TOTAL</b>		-	-	-	
		-	-	-	
		-	-	-	
	<b>GENERAL PLANT</b>	-	-	-	
389/353.5	SO Land & Rights	-	-	-	
	SA	-	-	-	
390/354.5	SO Struct & Imprvmnts	100,009	101,996	102,420	86,919
	SA	108,078	110,065	113,239	95,199
391/390.5	SO Office Furn & Eqpt	104,574	109,876	118,344	70,214
	SA	200,621	205,923	214,391	166,261
392/391.5	SO Transp Eqpt	14,902	14,902	14,902	14,902
	SA	325,521	325,521	325,521	325,521
393/392.5	SO Stores Eqpt	70,590	75,009	82,068	41,948
	SA	73,213	77,632	84,691	44,571



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 [ ]

Florida Public Service Commission  
 Schedule A-10  
 Page 9 of 9  
 Preparer: McGuire  
 Recap Schedules: A1, A4

Explanatory: Provide month-ending balances for  
 for ea for each Month of the test year and the ending  
 balance for the prior Year.

Acct. No.	DESCRIPTION	1997	1997	1997	13-Month
		Oct	Nov	Dec	Average
394/393.5	SO Tools Shop Garage Eqpt	86,668	91,636	99,571	54,472
	SA	142,494	147,462	155,397	110,298
395.5/394.5	SO Lab Eqpt	113,053	118,355	126,823	78,693
	SA	95,360	100,662	109,130	61,000
396/395.5	SO Pwr Opert. Eqpt	107,500	114,120	124,696	64,588
	SA	172,701	179,321	189,897	129,789
397.5/396.5	SO Communicat. Eqpt	506,049	513,997	526,693	454,535
	SA	514,092	522,040	534,736	462,578
398/397.5	SO Misc. Eqpt	115,268	120,570	129,038	80,908
	SA	118,810	124,112	132,580	84,450
399/398.5	SO Other property	126,960	137,155	149,851	75,791
	SA	4,078	4,078	4,078	4,078
	TOTAL GENERAL PLANT *	-	-	-	-
	KPMG Adjustment	(137,516)	(137,516)	(137,516)	(137,516)
	ROUNDING	-	-	-	-
	Prop for Future	-	-	-	-
	NON UTILITY PROPERTY	-	-	-	-
	UNCLASSIFIED PLANT	-	-	-	-
	RWIP GL Account No. 108-950	(118,180)	(118,160)	(126,603)	(110,821)
	Total Accumulated Deprec.	20,897,793	22,039,227	22,268,833	20,014,314

134

Wastewater Accumulated Depreciation  
 United Water Florida  
 Docket No.: 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Intermediate Year ending 12/31/98  
 Historic [ ] Projected [x ]

Florida Public Service Commission  
 Schedule : A-10  
 Page 7 of 9  
 Preparer: F McGuire  
 Recap Schedules: A-1, A-4

Explanation: Provide the monthly plant balances  
 for each month of the test year and the  
 ending balance of the prior year.

A/C	NUMBER	DESCRIPTION	BALANCE 12/31/97	1998 Jan	1998 Feb	1998 Mar	1998 Apr
OLD/NEW		INTANGIBLE PLANT					
301/351.1	SO	ORGANIZATION					
	SA						
302/352.2	SO	Fran & Consents	824	824	824	824	824
	SA						
303.5			107,784	107,784	107,784	107,784	107,784
TOTAL		INTANGIBLE PLANT					
		COLLECTION PLANT					
350/353.2		LAND & LAND RIGHTS					
351/354.2		Struct & Imprmnts	(146,822)	(142,091)	(137,360)	(132,629)	(127,898)
352/352		Collection sewers	86,761	91,794	96,827	101,861	106,894
352.1/360.2		Coll Sewers - Force	839,146	850,235	855,223	860,211	865,198
352.2/361.2		Gravity	8,056,554	8,058,997	8,062,353	8,065,708	8,069,064
352.3/362.2		Special Collection	45,015	50,048	55,081	60,115	65,148
353/363.2		Svc to Custmrs	2,206,591	2,210,566	2,214,541	2,218,517	2,222,492
354/364.2		Flow Meas. Device	206,835	237,064	267,294	297,523	327,753
355/365.2		Flow Measur. Install	46,758	50,733	54,708	58,684	62,659
356		Other	38,576	42,355	46,133	49,912	53,691
TOTAL		Collec. Plant					
		PUMPING PLANT					
360/353.3		Land & Rights					
361/354.3		Struct. & Improv	4,872	9,603	14,334	19,065	23,796
362/370.3		Receiving Wells	444,383	449,416	454,449	459,483	464,516
363/371.3		Elect Pmp Eqpt	1,489,712	1,498,116	1,506,520	1,514,923	1,523,327
364/371.3		Diesel Pmp Eqpt	113,147	121,551	129,955	138,358	146,762
365/371.3		Other Pmp Eqpt	407,404	415,808	424,212	432,615	441,019
TOTAL		PUMPING PLANT					
		Trt & Disposal Plant					

Wastewater Accumulated Depreciation  
 United Water Florida  
 Docket No.: 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Intermediate Year ending 12/31/98  
 Historic [ ] Projected [x]

Florida Public Service Commission  
 Schedule : A-10  
 Page 2 of 9  
 Preparer: F McGuire  
 Recap Schedules: A-1, A-4

Explanation: Provide the monthly plant balances  
 for each month of the test year and the  
 ending balance of the prior year.

A/C	NUMBER	DESCRIPTION	BALANCE 12/31/97	1998 Jan	1998 Feb	1998 Mar	1998 Apr
370/353.4		Land & Rights	-	-	-	-	-
370.1/353.4		Oxidation Lagoon	-	-	-	-	-
370.2/353.4		Other land & Rights	-	-	-	-	-
371/354.4		Struct. & Imprvmnts	490,420	495,151	499,882	504,613	509,344
372/380.4		Trt. & Disposal Eqpt	4,338,524	4,346,928	4,355,332	4,363,735	4,372,139
373/381.4		Plant Sewers	19,952	24,275	28,598	32,920	37,243
374/382.4		Outfall lines	499,772	504,805	509,838	514,872	519,905
375/389.4		Other trunnt Facilities	(101,321)	(92,917)	(84,513)	(76,110)	(67,706)
		TOTAL	-	-	-	-	-
		GENERAL PLANT	-	-	-	-	-
389/353.5	SO	Land & Rights	-	-	-	-	-
	SA		-	-	-	-	-
390/354.5	SO	Struct & Imprvmnts	102,420	106,199	109,977	113,756	117,535
	SA		113,239	117,018	120,796	124,575	128,354
391/390.5	SO	Office Furn & Eqpt	118,344	128,426	138,507	148,589	158,670
	SA		214,391	224,473	234,554	244,636	254,717
392/391.5	SO	Transp Eqpt	14,902	14,902	14,902	14,902	14,902
	SA		325,521	325,521	325,521	325,521	325,521
393/392.5	SO	Stores Eqpt	82,068	90,472	98,876	107,279	115,683
	SA		84,691	93,095	101,499	109,902	118,306
394/393.5	SO	Tools Shop Garage Eqpt	99,571	109,018	118,464	127,911	137,358
	SA		155,397	164,844	174,290	183,737	193,184
395.5/394.5	SO	Lab Eqpt	126,823	136,905	146,986	157,068	167,149
	SA		109,130	119,212	129,293	139,375	149,456
396/395.5	SO	Pwr Oper. Eqpt	124,696	137,287	149,877	162,468	175,058
	SA		189,897	202,488	215,078	227,669	240,259
397.5/396.5	SO	Communicat. Eqpt	526,693	541,808	556,922	572,037	587,152
	SA		534,736	549,851	564,965	580,080	595,195
398/397.5	SO	Misc. Eqpt	129,038	139,120	149,201	159,283	169,364
	SA		132,580	142,662	152,743	162,825	172,906
399/398.5	SO	Other property	149,851	158,863	173,977	189,092	204,207
	SA		4,078	4,078	4,078	4,078	4,078

1.36

**Wastewater Accumulated Depreciation**  
**United Water Florida**  
**Docket No.: 980214-WS**  
**Projected Test Year Ending 12/31/99**  
**Schedule: Intermediate Year ending 12/31/98**  
**Historic [ ] Projected [x ]**

Florida Public Service Commission  
 Schedule : A-10  
 Page 3 of 9  
 Preparer: F McGuire  
 Recap Schedules: A-1, A-4

Explanation: Provide the monthly plant balances  
 for each month of the test year and the  
 ending balance of the prior year.

A/C	NUMBER	DESCRIPTION	BALANCE 12/31/97	1998 Jan	1998 Feb	1998 Mar	1998 Apr
		TOTAL GENERAL PLANT					
		KPMG Adjustment	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)
		ROUNDING		(1)	(1)	(1)	(1)
		Prop for Future		-	-	-	-
		NON UTILITY PROPERTY		-	-	-	-
		UNCLASSIFIED PLANT		-	-	-	-
		RWIP	(126,603)	(126,603)	(126,603)	(126,603)	(126,603)
		<b>Wastewater Accumulated Dpr.</b>	<b>22,268,834</b>	<b>22,573,161</b>	<b>22,878,403</b>	<b>23,183,644</b>	<b>23,488,886</b>

Wastewater Accumulated Depreciation  
 United Water Florida  
 Docket No.: 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Intermediate Year ending 12/31/98  
 Historic [ ] Projected [x]

Florida Public Service Commission  
 Schedule : A-10  
 Page 4 of 9  
 Preparer: F McGuire  
 Recap Schedules: A-1, A-4

Explanation: Provide the monthly plant balances  
 for each month of the test year and the  
 ending balance of the prior year.

A/C		DESCRIPTION	1998	1998	1998	1998	1998	1998
NUMBER			May	Jun	Jul	Aug	Sep	Oct
OLD/NEW		INTANGIBLE PLANT						
301/351.1	SO	ORGANIZATION						
	SA							
302/352.2	SO	Fran & Consents	824	824	824	824	824	824
	SA		-	-	-	-	-	-
303.5			107,784	107,784	107,784	107,784	107,784	107,784
			-	-	-	-	-	-
TOTAL		INTANGIBLE PLANT	-	-	-	-	-	-
		COLLECTION PLANT						
		LAND & LAND RIGHTS						
350/353.2		Struct & Imprmnts	(123,167)	(118,437)	(113,706)	(108,975)	(104,244)	(99,513)
351/354.2		Collection sewers	111,927	116,960	121,993	127,027	132,060	137,093
352/352		Coll Sewers - Force	865,186	870,174	875,162	880,150	885,138	887,126
352.1/360.2								
352.2/361.2		Gravity	8,072,419	8,075,775	8,079,130	8,082,486	8,085,841	8,089,197
352.3/362.2		Special Collection	70,181	75,214	80,247	85,281	90,314	95,347
353/363.2		Svc to Custmrs	2,226,467	2,230,442	2,234,417	2,238,392	2,242,368	2,246,343
354/364.2		Flow Meas. Device	357,982	388,212	418,441	448,671	478,900	509,129
355/365.2		Flow Measur. Install	66,634	70,609	74,584	78,559	82,535	86,510
356		Other	57,469	61,248	65,027	68,805	72,584	76,363
			-	-	-	-	-	-
TOTAL		Collec. Plant	-	-	-	-	-	-
		PUMPING PLANT						
360/353.3		Land & Rights						
361/354.3		Struct. & Improv	28,527	33,257	37,988	42,719	47,450	52,181
362/370.3		Receiving Wells	469,549	474,582	479,615	484,649	489,682	494,715
363/371.3		Elect Pmp Eqpt	1,531,731	1,540,135	1,548,538	1,556,942	1,565,346	1,561,250
364/371.3		Diesel Pmp Eqpt	155,166	163,570	171,973	180,377	188,781	197,185
365/371.3		Other Pmp Eqpt	449,423	457,827	466,230	474,634	483,038	491,442
			-	-	-	-	-	-
TOTAL		PUMPING PLANT	-	-	-	-	-	-
		Trt & Disposal Plant						
			-	-	-	-	-	-

001

Wastewater Accumulated Depreciation  
 United Water Florida  
 Docket No.: 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Intermediate Year ending 12/31/98  
 Historic [ ] Projected [x ]

Florida Public Service Commission  
 Schedule : A-10  
 Page 5 of 9  
 Preparer: F McGuire  
 Recap Schedules: A-1, A-4

Explanation: Provide the monthly plant balances  
 for each month of the test year and the  
 ending balance of the prior year.

A/C	NUMBER	DESCRIPTION	1998 May	1998 Jun	1998 Jul	1998 Aug	1998 Sep	1998 Oct
370/353.4		Land & Rights	-	-	-	-	-	-
370.1/353.4		Oxidation Lagoon	-	-	-	-	-	-
370.2/353.4		Other land & Rights	-	-	-	-	-	-
371/354.4		Struct. & Imprvmnts	514,075	518,805	523,536	528,267	532,998	537,729
372/380.4		Trt. & Disposal Eqpt	4,380,543	4,388,947	4,397,350	4,405,754	4,384,158	4,392,562
373/381.4		Plant Sewers	41,566	45,889	50,212	54,534	58,857	63,180
374/382.4		Outfall lines	524,938	529,971	535,004	540,038	545,071	550,104
375/389.4		Other trmnt Facilities	(59,302)	(50,898)	(42,495)	(34,091)	(25,687)	(17,283)
		TOTAL	-	-	-	-	-	-
		GENERAL PLANT	-	-	-	-	-	-
389/353.5	SO	Land & Rights	-	-	-	-	-	-
	SA		-	-	-	-	-	-
390/354.5	SO	Struct & Imprvmnts	121,313	125,092	128,871	132,649	136,428	140,207
	SA		132,132	135,911	139,690	143,468	147,247	151,026
391/390.5	SO	Office Furn & Eqpt	168,752	178,833	188,915	198,996	209,078	219,159
	SA		264,799	274,880	284,962	295,043	305,125	315,206
392/391.5	SO	Transp Eqpt	14,902	14,902	14,902	14,902	14,902	14,902
	SA		325,521	325,521	325,521	325,521	325,521	325,521
393/392.5	SO	Stores Eqpt	124,087	132,491	140,894	149,298	157,702	166,106
	SA		126,710	135,114	143,517	151,921	160,325	168,729
394/393.5	SO	Tools Shop Garage Eqpt	146,805	156,251	165,698	175,145	184,591	194,038
	SA		202,631	212,077	221,524	230,971	240,417	249,864
395.5/394.5	SO	Lab Eqpt	177,231	187,312	197,394	207,475	217,557	227,638
	SA		159,538	169,619	179,701	189,782	199,864	209,945
396/395.5	SO	Pwr Opert. Eqpt	187,649	200,239	212,830	225,421	238,011	250,602
	SA		252,850	265,440	278,031	290,622	303,212	315,803
397.5/396.5	SO	Communicat. Eqpt	602,267	617,381	632,496	647,611	662,725	677,840
	SA		610,310	625,424	640,539	655,654	670,768	685,883
398/397.5	SO	Misc. Eqpt	179,446	189,527	199,609	209,690	219,772	229,853
	SA		182,988	193,069	203,151	213,232	223,314	233,395
399/398.5	SO	Other property	219,322	234,436	249,551	264,666	279,780	294,895
	SA		4,078	4,078	4,078	4,078	4,078	4,078

120

**Wastewater Accumulated Depreciation**  
**United Water Florida**  
**Docket No.: 980214-WS**  
**Projected Test Year Ending 12/31/99**  
**Schedule: Intermediate Year ending 12/31/98**  
**Historic [ ] Projected [x]**

Explantation: Provide the monthly plant balances  
 for each month of the test year and the  
 ending balance of the prior year.

Florida Public Service Commission  
 Schedule : A-10  
 Page 6 of 9  
 Preparer: F McGuire  
 Recap Schedules: A-1, A-4

A/C		1998	1998	1998	1998	1998	1998
NUMBER	DESCRIPTION	May	Jun	Jul	Aug	Sep	Oct
	TOTAL GENERAL PLANT	-	-	-	-	-	-
	KPMG Adjustment	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)
	ROUNDING	(1)	(1)	(1)	(1)	(1)	(1)
	Prop for Future	-	-	-	-	-	-
	NON UTILITY PROPERTY	-	-	-	-	-	-
	UNCLASSIFIED PLANT	-	-	-	-	-	-
	RWIP	(126,603)	(126,603)	(126,603)	(126,603)	(126,603)	(126,603)
	Wastewater Accumulated Dpr.	23,789,128	24,094,370	24,399,612	24,704,853	24,980,095	25,269,837

**Wastewater Accumulated Depreciation**  
**United Water Florida**  
**Docket No.: 980214-WS**  
**Projected Test Year Ending 12/31/99**  
**Schedule: Intermediate Year ending 12/31/98**  
**Historic [ ] Projected [x ]**

Florida Public Service Commission  
 Schedule : A-10  
 Page **7** of **9**  
 Preparer: F McGuire  
 Recap Schedules: A-1, A-4

Explanation: Provide the monthly plant balances  
 for each month of the test year and the  
 ending balance of the prior year.

A/C	NUMBER	DESCRIPTION	1998 Nov	1998 Dec
OLD/NEW		INTANGIBLE PLANT		
	301/351.1	SO ORGANIZATION		
		SA		
	302/352.2	SO Fran & Consents	824	824
		SA	-	-
	303.5		107,784	107,784
			-	-
	TOTAL	INTANGIBLE PLANT	-	-
		COLLECTION PLANT		
	350/353.2	LAND & LAND RIGHTS		
	351/354.2	Struct & Imprmnts	(94,782)	(90,051)
	352/352	Collection sewers	142,126	147,159
	352.1/360.2	Coll Sewers - Force	892,113	897,101
	352.2/361.2	Gravity	8,092,552	8,095,908
	352.3/362.2	Special Collection	100,380	105,413
	353/363.2	Svc to Custmrs	2,250,318	2,254,293
	354/364.2	Flow Meas. Device	539,359	569,588
	355/365.2	Flow Measur. Install	90,485	94,460
	356	Other	80,141	83,920
			-	-
	TOTAL	Collec. Plant	-	-
		PUMPING PLANT		
	360/353.3	Land & Rights		
	361/354.3	Struct. & Improv	56,912	61,643
	362/370.3	Receiving Wells	499,748	504,781
	363/371.3	Elect Pmp Eqpt	1,569,654	1,578,057
	364/371.3	Diesel Pmp Eqpt	205,589	213,992
	365/371.3	Other Pmp Eqpt	499,846	508,249
			-	-
	TOTAL	PUMPING PLANT	-	-
		Trt & Disposal Plant		
			-	-

141



**Wastewater Accumulated Depreciation**  
**United Water Florida**  
**Docket No.: 980214-WS**  
**Projected Test Year Ending 12/31/99**  
**Schedule: Intermediate Year ending 12/31/98**  
**Historic [ ] Projected [x ]**

Florida Public Service Commission  
 Schedule : A-10  
 Page 8 of 9  
 Preparer: F McGuire  
 Recap Schedules: A-1, A-4

Explanation: Provide the monthly plant balances  
 for each month of the test year and the  
 ending balance of the prior year.

A/C	NUMBER	DESCRIPTION	1998 Nov	1998 Dec
	370/353.4	Land & Rights	-	-
	370.1/353.4	Oxidation Lagoon	-	-
	370.2/353.4	Other land & Rights	-	-
	371/354.4	Struct. & Imprvmnts	542,460	547,191
	372/380.4	Trt. & Disposal Eqpt	4,400,966	4,409,369
	373/381.4	Plant Sewers	67,503	71,826
	374/382.4	Outfall lines	555,137	560,170
	375/389.4	Other trmnt Facilities	(8,879)	(476)
		TOTAL	-	-
			-	-
			-	-
			-	-
		GENERAL PLANT	-	-
	389/353.5	Land & Rights	-	-
		SA	-	-
	390/354.5	Struct & Imprvmnts	143,985	147,764
		SA	154,804	158,583
	391/390.5	Office Fum & Eqpt	229,241	239,322
		SA	325,288	335,369
	392/391.5	Transp Eqpt	14,902	14,902
		SA	325,521	325,521
	393/392.5	Stores Eqpt	174,510	182,913
		SA	177,133	185,536
	394/393.5	Tools Shop Garage Eqpt	203,485	212,931
		SA	259,311	268,757
	395.5/394.5	Lab Eqpt	237,720	247,801
		SA	220,027	230,108
	396/395.5	Pwr Opert. Eqpt	263,192	275,783
		SA	328,393	340,984
	397.5/396.5	Communicat. Eqpt	692,955	708,070
		SA	700,998	716,113
	398/397.5	Misc. Eqpt	239,935	250,016
		SA	243,477	253,558
	399/398.5	Other property	310,010	325,125
		SA	4,078	4,078

**Wastewater Accumulated Depreciation**

**United Water Florida**

**Docket No.: 980214-WS**

**Projected Test Year Ending 12/31/99**

**Schedule: Intermediate Year ending 12/31/98**

**Historic [ ] Projected [x]**

Explanation: Provide the monthly plant balances for each month of the test year and the ending balance of the prior year.

Florida Public Service Commission

Schedule : A-10

Page 9 of 9

Preparer: F McGuire

Recap Schedules: A-1, A-4

A/C	NUMBER	DESCRIPTION	1998 Nov	1998 Dec
		TOTAL GENERAL PLANT	-	-
		KPMG Adjustment	(137,516)	(137,516)
		ROUNDING	(1)	(1)
		Prop for Future	-	-
		NON UTILITY PROPERTY	-	-
		UNCLASSIFIED PLANT	-	-
		RWIP	(126,603)	(126,603)
		<b>Wastewater Accumulated Dpr.</b>	<b>25,575,079</b>	<b>25,880,321</b>

Wastewater Accumulated Depreciation

Company: United Water Florida

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year ending 12/31/99

Historic [ ] Projected [x]

Explanation: Provide the monthly plant balances for each month of the test year and the ending balance of the prior year.

Florida Public Service Commission

Schedule : A-10

Page / of 9

Preparer: F McGuire

Recap Schedules: A-1, A-4

A/C NUMBER	DESCRIPTION	BALANCE 12/31/98	1999 Jan	1999 Feb	1999 Mar	1999 Apr	1999 May
OLD/NEW	INTANGIBLE PLANT	-	-	-	-	-	-
301/351.1	SO ORGANIZATION	-	-	-	-	-	-
302/352.2	SA Fran & Consents	824	824	824	824	824	824
303.5	SA	107,784	107,784	107,784	107,784	107,784	107,784
TOTAL	INTANGIBLE PLANT	-	-	-	-	-	-
	COLLECTION PLANT	-	-	-	-	-	-
	LAND & LAND RIGHTS	-	-	-	-	-	-
350/353.2	Struct & Imprmnts	(90,051)	(84,772)	(79,494)	(74,215)	(68,936)	(63,657)
351/354.2	Collection sewers	147,159	152,775	158,392	164,008	169,624	175,240
352/352	Coll Sewers - Force	897,101	902,667	908,232	913,798	919,363	924,929
352.1/360.2	Gravity	8,095,908	8,099,652	8,103,396	8,107,140	8,110,884	8,114,628
352.2/361.2	Special Collection	105,413	111,029	116,646	122,262	127,878	133,494
352.3/362.2	Svc to Custmrs	2,254,293	2,258,729	2,263,164	2,267,600	2,272,035	2,276,471
353/363.2	Flow Meas. Device	569,588	603,318	637,048	670,778	704,508	738,238
354/364.2	Flow Measur. Install	94,460	98,896	103,331	107,767	112,202	116,638
355/365.2	Other	83,920	88,136	92,353	96,569	100,785	105,001
356		-	-	-	-	-	-
TOTAL	Collec. Plant	-	-	-	-	-	-
	PUMPING PLANT	-	-	-	-	-	-
	Land & Rights	-	-	-	-	-	-
360/353.3	Struct. & Improv	61,643	66,922	72,200	77,479	82,758	88,037
361/354.3	Receiving Wells	504,781	510,397	516,014	521,630	527,246	532,862
362/370.3	Elect Pmp Eqpt	1,578,057	1,587,434	1,596,811	1,606,188	1,615,565	1,624,942
363/371.3	Diesel Pmp Eqpt	213,992	223,369	232,746	242,123	251,500	260,877
364/371.3	Other Pmp Eqpt	508,249	517,626	527,003	536,380	545,757	555,134
365/371.3		-	-	-	-	-	-
TOTAL	PUMPING PLANT	-	-	-	-	-	-
	Trt & Disposal Plant	-	-	-	-	-	-

144

Wastewater Accumulated Depreciation

Company: United Water Florida

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year ending 12/31/99

Historic [ ] Projected [x]

Florida Public Service Commission

Schedule : A-10

Page 2 of 9

Preparer: F McGuire

Recap Schedules: A-1, A-4

Explanation: Provide the monthly plant balances for each month of the test year and the ending balance of the prior year.

A/C NUMBER	DESCRIPTION	BALANCE 12/31/98	1999 Jan	1999 Feb	1999 Mar	1999 Apr	1999 May
370/353.4	Land & Rights	-	-	-	-	-	-
370.1/353.4	Oxidation Lagoon	-	-	-	-	-	-
370.2/353.4	Other land & Rights	-	-	-	-	-	-
371/354.4	Struct. & Imprvmnts	547,191	552,470	557,748	563,027	568,306	573,585
372/380.4	Trt. & Disposal Eqpt	4,409,369	4,418,746	4,428,123	4,437,500	4,446,877	4,456,254
373/381.4	Plant Sewers	71,826	76,649	81,473	86,296	91,119	95,943
374/382.4	Outfall lines	560,170	565,786	571,403	577,019	582,635	588,251
375/389.4	Other trmnt Facilities	(476)	8,901	18,278	27,655	37,032	46,409
TOTAL		-	-	-	-	-	-
	GENERAL PLANT	-	-	-	-	-	-
389/353.5	SO Land & Rights	-	-	-	-	-	-
390/354.5	SA Struct & Imprvmnts	147,764	151,980	156,197	160,413	164,629	168,845
	SA	158,583	162,799	167,016	171,232	175,448	179,664
391/390.5	SO Office Furn & Eqpt	239,322	250,571	261,820	273,069	284,318	295,567
	SA	335,369	346,618	357,867	369,116	380,365	391,614
392/391.5	SO Transp Eqpt	14,902	14,902	14,902	14,902	14,902	14,902
	SA	325,521	325,521	325,521	325,521	325,521	325,521
393/392.5	SO Stores Eqpt	182,913	192,290	201,667	211,044	220,421	229,798
	SA	185,536	194,913	204,290	213,667	223,044	232,421
394/393.5	SO Tools Shop Garage Eqpt	212,931	223,472	234,013	244,553	255,094	265,635
	SA	268,757	279,298	289,839	300,379	310,920	321,461
395.5/394.5	SO Lab Eqpt	247,801	259,050	270,299	281,548	292,797	304,046
	SA	230,108	241,357	252,606	263,855	275,104	286,353
396/395.5	SO Pwr Opert. Eqpt	275,783	289,831	303,880	317,928	331,977	346,026
	SA	340,984	355,032	369,081	383,129	397,178	411,227
397.5/396.5	SO Communicat. Eqpt	708,070	724,935	741,800	758,665	775,530	792,395
	SA	716,113	732,978	749,843	766,708	783,573	800,438
398/397.5	SO Misc. Eqpt	250,016	261,265	272,514	283,763	295,012	306,261
	SA	253,558	264,807	276,056	287,305	298,554	309,803
399/398.5	SO Other property	325,125	341,990	358,855	375,720	392,585	409,450
	SA	4,078	4,078	4,078	4,078	4,078	4,078

**Wastewater Accumulated Depreciation**  
**Company: United Water Florida**  
**Docket No.: 980214-WS**  
**Projected Test Year Ending 12/31/99**  
**Schedule: Projected Test Year ending 12/31/99**  
**Historic [ ] Projected [x ]**

Florida Public Service Commission  
 Schedule : A-10  
 Page 3 of 9  
 Preparer: F McGuire  
 Recap Schedules: A-1, A-4

Explanation: Provide the monthly plant balances  
 for each month of the test year and the  
 ending balance of the prior year.

A/C NUMBER	DESCRIPTION	1999 12/31/98	1999 Jan	1999 Feb	1999 Mar	1999 Apr	1999 May
	TOTAL GENERAL PLANT	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)
	KPMG Adjustment	(1)	(1)	(1)	(1)	(1)	(1)
	ROUNDING	-	-	-	-	-	-
	Prop for Future	-	-	-	-	-	-
	NON UTILITY PROPERTY	-	-	-	-	-	-
	UNCLASSIFIED PLANT	(126,603)	(126,603)	(126,603)	(126,603)	(126,603)	(126,603)
	RWIP	-	-	-	-	-	-
	WW Accum Depr.	25,880,321	26,220,910	26,561,499	26,902,088	27,242,676	27,583,265

Explanation: Provide the monthly plant balances for each month of the test year and the ending balance of the prior year.

Florida Public Service Commission  
 Schedule: A-10  
 Page 9 of 9  
 Preparer: F McQuire  
 Recap Schedules: A-1, A-4

A/C	NUMBER	DESCRIPTION	1999 Jun	1999 Jul	1999 Aug	1999 Sep	1999 Oct	1999 Nov
		INTANGIBLE PLANT						
	301/351.1	ORGANIZATION						
	SA							
	SO							
	302/352.2	Fran & Consents	824	824	824	824	824	824
	SA							
	SO							
	303.5		107,784	107,784	107,784	107,784	107,784	107,784
		INTANGIBLE PLANT						
	TOTAL							
	350/353.2	LAND & LAND RIGHTS						
	351/354.2	Struct & Improvms	(58,379)	(53,100)	(47,821)	(42,542)	(37,264)	(31,985)
	352/352	Collection sewers	180,856	186,472	192,088	197,704	203,320	208,936
	352.1/360.2	Coil Sewers - Force	930,494	936,059	941,625	947,190	952,756	958,321
	352.2/361.2	Gravity	8,118,372	8,122,116	8,125,860	8,129,604	8,123,348	8,127,092
	352.3/362.2	Special Collection	139,110	144,726	150,342	155,958	161,574	167,190
	353/363.2	Svc to Customers	2,280,906	2,285,342	2,289,777	2,294,213	2,298,648	2,303,084
	354/364.2	Flow Meas. Device	771,968	805,699	839,429	873,159	906,889	940,619
	355/365.2	Flow Measur. Install	121,073	125,509	129,944	134,380	138,815	143,251
	356	Other	109,218	113,434	117,650	121,866	126,083	130,299
		COLLEC. PLANT						
	TOTAL							
	360/353.3	Land & Rights						
	361/354.3	Struct. & Improv	93,315	98,594	103,873	109,152	114,430	119,709
	362/370.3	Receiving Wells	538,478	544,094	549,710	555,326	560,942	566,558
	363/371.3	Elect Pmp Eqpt	1,634,319	1,643,696	1,653,073	1,662,450	1,671,827	1,680,704
	364/371.3	Diesel Pmp Eqpt	270,254	279,631	289,008	298,385	307,762	317,139
	365/371.3	Other Pmp Eqpt	564,511	573,888	583,265	592,642	602,019	611,396
		PUMPING PLANT						
	TOTAL							
		Tr & Disposal Plant						

Wastewater Accumulated Depreciation

Company: United Water Florida

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year ending 12/31/99

Historic [ ] Projected [x]

Florida Public Service Commission

Schedule : A-10

Page 5 of 9

Preparer: F McGuire

Recap Schedules: A-1, A-4

Explanation: Provide the monthly plant balances for each month of the test year and the ending balance of the prior year.

A/C		DESCRIPTION	1999 Jun	1999 Jul	1999 Aug	1999 Sep	1999 Oct	1999 Nov
370/353.4		Land & Rights	-	-	-	-	-	-
370.1/353.4		Oxidation Lagoon	-	-	-	-	-	-
370.2/353.4		Other land & Rights	-	-	-	-	-	-
371/354.4		Struct. & Imprvmts	578,863	584,142	589,421	594,700	599,978	605,257
372/380.4		Trt. & Disposal Eqpt	4,465,631	3,922,499	3,931,876	3,941,253	3,751,730	3,761,107
373/381.4		Plant Sewers	100,766	105,589	110,413	115,236	120,060	124,883
374/382.4		Outfall lines	593,867	599,483	605,099	610,715	616,331	621,947
375/389.4		Other trunnt Facilities	55,786	65,163	74,540	83,917	93,294	102,671
		TOTAL	-	-	-	-	-	-
		GENERAL PLANT	-	-	-	-	-	-
389/353.5	SO	Land & Rights	-	-	-	-	-	-
	SA		-	-	-	-	-	-
390/354.5	SO	Struct & Imprvmts	173,062	177,278	181,494	185,710	189,927	194,143
	SA		183,881	188,097	192,313	196,529	200,746	204,962
391/390.5	SO	Office Furn & Eqpt	306,816	318,065	329,314	340,563	351,812	363,061
	SA		402,863	414,112	425,361	436,610	447,859	459,108
392/391.5	SO	Transp Eqpt	14,902	14,902	14,902	14,902	14,902	14,902
	SA		325,521	325,521	325,521	325,521	325,521	325,521
393/392.5	SO	Stores Eqpt	239,175	248,552	257,929	267,306	276,683	286,060
	SA		241,798	251,175	260,552	269,929	279,306	288,683
394/393.5	SO	Tools Shop Garage Eqpt	276,175	286,716	297,256	307,797	318,338	328,878
	SA		332,001	342,542	353,082	363,623	374,164	384,704
395.5/394.5	SO	Lab Eqpt	315,295	326,544	337,793	349,042	360,291	371,540
	SA		297,602	308,851	320,100	331,349	342,598	353,847
396/395.5	SO	Pwr Oper. Eqpt	360,074	374,123	388,171	402,220	416,268	430,317
	SA		425,275	439,324	453,372	467,421	481,469	495,518
397.5/396.5	SO	Communicat. Eqpt	809,260	826,125	842,990	859,855	876,720	893,585
	SA		817,303	834,168	851,033	867,898	884,763	901,628
398/397.5	SO	Misc. Eqpt	317,510	328,759	340,008	351,257	362,506	373,755
	SA		321,052	332,301	343,550	354,799	366,048	377,297
399/398.5	SO	Other property	426,315	443,180	460,045	476,910	493,775	510,640
	SA		4,078	4,078	4,078	4,078	4,078	4,078

**Wastewater Accumulated Depreciation**

**Company: United Water Florida**

**Docket No.: 980214-WS**

**Projected Test Year Ending 12/31/99**

**Schedule: Projected Test Year ending 12/31/99**

**Historic [ ] Projected [x ]**

Florida Public Service Commission

Schedule : A-10

Page 6 of 9

Preparer: F McGuire

Recap Schedules: A-1, A-4

Explanation: Provide the monthly plant balances for each month of the test year and the ending balance of the prior year.

A/C NUMBER	DESCRIPTION	1999 Jun	1999 Jul	1999 Aug	1999 Sep	1999 Oct	1999 Nov
	TOTAL GENERAL PLANT	-	-	-	-	-	-
	KPMG Adjustment	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)	(137,516)
	ROUNDING	(1)	(1)	(1)	(1)	(1)	(1)
	Prop for Future	-	-	-	-	-	-
	NON UTILITY PROPERTY	-	-	-	-	-	-
	UNCLASSIFIED PLANT	-	-	-	-	-	-
	RWIP	(126,603)	(126,603)	(126,603)	(126,603)	(126,603)	(126,603)
	WW Accum Depr.	27,923,854	27,711,934	28,052,523	28,393,112	28,524,801	28,844,890



**Wastewater Accumulated Depreciation**

Company: **United Water Florida**

Docket No.: **980214-WS**

Projected Test Year Ending **12/31/99**

Schedule: **Projected Test Year ending 12/31/99**

Historic [ ] Projected [x]

Florida Public Service Commi

Schedule : **A-10**

Page **7** of **9**

Preparer: **F McGuire**

Recap Schedules: **A-1, A-4**

Explanation: Provide the monthly plant balances for each month of the test year and the ending balance of the prior year.

TRC

A/C NUMBER	DESCRIPTION	1999 Dec	13-Month Average
OLD/NEW	INTANGIBLE PLANT		
301/351.1	SO ORGANIZATION		
	SA		
302/352.2	SO Fran & Consents	824	824
	SA	-	-
303.5		107,784	107,784
		-	-
TOTAL	INTANGIBLE PLANT	-	-
	COLLECTION PLANT		
350/353.2	LAND & LAND RIGHTS		
351/354.2	Struct & Imprmnts	(26,706)	(58,379)
352/352	Collection sewers	214,552	180,856
352.1/360.2	Coll Sewers - Force	963,887	930,494
352.2/361.2	" Gravity	8,120,836	8,115,295
352.3/362.2	Special Collection	172,806	139,110
353/363.2	Svc to Custmrs	2,307,519	2,280,906
354/364.2	Flow Meas. Device	974,349	771,968
355/365.2	Flow Measur. Install	147,686	121,073
356	Other	134,515	109,218
		-	-
TOTAL	Collec. Plant	-	-
	PUMPING PLANT		
360/353.3	Land & Rights		
361/354.3	Struct. & Improv	124,988	93,315
362/370.3	Receiving Wells	572,174	538,478
363/371.3	Elect Pmp Eqpt	1,670,081	1,631,165
364/371.3	Diesel Pmp Eqpt	326,516	270,254
365/371.3	Other Pmp Eqpt	620,773	564,511
		-	-
TOTAL	PUMPING PLANT	-	-
	Trt & Disposal Plant		
		-	-

Wastewater Accumulated Depreciation

Company: United Water Florida

Docket No.: 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year ending 12/31/99

Historic [ ] Projected [x]

Florida Public Service Commi

Schedule : A-10

Page 8 of 9

Preparer: F McGuire

Recap Schedules: A-1, A-4

Explanation: Provide the monthly plant balances for each month of the test year and the ending balance of the prior year.

A/C NUMBER	DESCRIPTION	1999 Dec	13-Month Average
370/353.4	Land & Rights	-	-
370.1/353.4	Oxidation Lagoon	-	-
370.2/353.4	Other land & Rights	-	-
371/354.4	Struct. & Imprvmnts	610,536	578,863
372/380.4	Trt. & Disposal Eqpt	3,770,484	4,164,727
373/381.4	Plant Sewers	129,706	100,766
374/382.4	Outfall lines	627,563	593,867
375/389.4	Other trmnt Facilities	112,048	55,786
TOTAL.		-	-
GENERAL PLANT		-	-
389/353.5	SO Land & Rights	-	-
389/353.5	SA	-	-
390/354.5	SO Struct & Imprvmnts	198,359	173,062
390/354.5	SA	209,178	183,881
391/390.5	SO Office Furn & Eqpt	374,310	306,816
391/390.5	SA	470,357	402,863
392/391.5	SO Transp Eqpt	14,902	14,902
392/391.5	SA	325,521	325,521
393/392.5	SO Stores Eqpt	295,437	239,175
393/392.5	SA	298,060	241,798
394/393.5	SO Tools Shop Garage Eqpt	339,419	276,175
394/393.5	SA	395,245	332,001
395.5/394.5	SO Lab Eqpt	382,789	315,295
395.5/394.5	SA	365,096	297,602
396/395.5	SO Pwr Opert. Eqpt	444,365	360,074
396/395.5	SA	509,566	425,275
397.5/396.5	SO Communicat. Eqpt	910,450	809,260
397.5/396.5	SA	918,493	817,303
398/397.5	SO Misc. Eqpt	385,004	317,510
398/397.5	SA	388,546	321,052
399/398.5	SO Other property	527,505	426,315
399/398.5	SA	4,078	4,078

1  
1  
1

**Wastewater Accumulated Depreciation**  
 Company: United Water Florida  
 Docket No.: 980714-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Projected Test Year ending 12/31/99  
 Historic [ ] Projected [x ]

Florida Public Service Commi  
 Schedule : A-10  
 Page 9 of 9  
 Preparer: F McGuire  
 Recap Schedules: A-1, A-4

Explanation: Provide the monthly plant balances  
 for each month of the test year and the  
 ending balance of the prior year.

A/C NUMBER	DESCRIPTION	1999 Dec	13-Month Average
	TOTAL GENERAL PLANT		
	KPMG Adjustment	(137,516)	(137,516)
	ROUNDING	(1)	
	Prop for Future	-	
	NON UTILITY PROPERTY	-	
	UNCLASSIFIED PLANT		
	RWIP	(126,603)	(126,603)
	WW Accum Depr.	29,175,479	27,616,719

**Schedule of Water and Wastewater  
Contributions in Aid of Construction  
Annual Balances Subsequent to Last Established Rate Base**

**Florida Public Service  
Commission**

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

Schedule: A-11  
Page: 1 of 1  
Preparer: David deNagy

Explanation: Provide the annual balance of contributions in aid of construction , for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-end Balance	
		Water	Wastewater
1	12/31/96 Balance	23,096,604	34,516,910
2	1997 Additions	1,257,868	2,062,871
3	1997 Retirements	0	0
4	1997 Adjustments	(15,142)	(18,623)
5			
6	12/31/97 Balance	24,339,330	36,561,158
7	1998 Additions	1,880,000	3,085,000
8	1998 Retirements	0	0
9	1998 Adjustments	0	0
10			
11	12/31/98 Balance	26,219,330	39,646,158
12	1999 Additions	1,292,000	2,230,000
13	1999 Retirements	0	0
14	1999 Adjustments	0	0
15			
16	12/31/99 Balance	27,511,330	41,876,158
17			
18			
19	Supporting Schedules: A-12		
20	Recap Schedules: A-19		

Contributions in Aid of  
 Construction By Classification  
 Company: United Water Florida  
 Docket No. 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Historical Base Period ended 12/31/97  
 Historic [x] or Projected[]

Florida Public Service Commission

Schedule A-12  
 Page 1 of 2  
 Preparer: F. McGuire

Explanation: Provide the average CIAC balance  
 by account classification. If a projected year is employed,  
 provide breakdown for intermediate and projected  
 test year.

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>(2)</u> <u>12/31/96</u>	<u>(3)</u> <u>1/31/97</u>	<u>(4)</u> <u>2/28/97</u>	<u>(5)</u> <u>3/31/97</u>	<u>(6)</u> <u>4/30/97</u>	<u>(7)</u> <u>5/31/97</u>	<u>(8)</u> <u>6/30/97</u>	<u>(9)</u> <u>7/31/97</u>	<u>(10)</u> <u>8/31/97</u>	<u>(11)</u> <u>9/30/97</u>
<b>WATER</b>											
1	Plant Capacity Fees	1,533,533	1,542,846	1,547,316	1,557,756	1,577,728	1,587,901	1,595,208	1,600,470	1,616,936	1,622,842
2	Line/Main Extension Fees	1,036,726	1,044,100	1,049,885	1,055,555	1,064,317	1,073,985	1,087,916	1,091,606	1,178,589	1,188,573
3	Meter Installation Fees	1,434,555	1,437,285	1,443,360	1,446,984	1,464,756	1,471,191	1478676	1,483,340	1,491,204	1,498,113
4	Contributed Lines Other	19,091,792	19,092,042	19,092,577	19,092,577	19,092,577	19,093,112	19,093,112	19,160,776	19,446,982	19,463,607
5	<b>Total</b>	<b>23,096,606</b>	<b>23,116,273</b>	<b>23,133,138</b>	<b>23,152,872</b>	<b>23,199,378</b>	<b>23,226,189</b>	<b>23,254,912</b>	<b>23,336,192</b>	<b>23,733,711</b>	<b>23,773,135</b>
<b>WASTEWATER</b>											
6	Plant Capacity Fees	3,535,824	3,552,938	3,561,053	3,594,948	3,630,917	3,670,260	3,688,589	3,702,578	3,702,188	3,712,353
7	Line/Main Extension Fees	2,036,177	2,039,100	2,051,403	2,052,943	2,062,963	2,065,670	2,066,775	2,066,775	2,174,865	2,183,446
8	Contributed Lines	28,944,908	28,944,908	28,944,908	28,948,164	28,958,694	28,958,694	28,970,739	28,970,739	29,685,546	29,705,416
9	Other										
10	<b>Total</b>	<b>34,516,909</b>	<b>34,536,946</b>	<b>34,557,364</b>	<b>34,596,055</b>	<b>34,652,574</b>	<b>34,694,624</b>	<b>34,726,103</b>	<b>34,740,092</b>	<b>35,562,599</b>	<b>35,601,215</b>

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

Contributions in Aid of  
 Construction By Classification  
 Company: United Water Florida  
 Docket No. 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Historical Base Period ended 12/31/97  
 Historic [x] or Projected[]

Florida Public Service Commission  
 Schedule A-12  
 Page 2 of 2  
 Preparer: E. McGuire

Explanation: Provide the average CIAC balance  
 by account classification. If a projected year is employed,  
 provide breakdown for intermediate and projected  
 test year.

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>(12)</u> <u>10/31/97</u>	<u>(13)</u> <u>11/30/97</u>	<u>(14)</u> <u>12/31/97</u>	<u>(15)</u> <u>13-Month Avg.</u>
<b>WATER</b>					
1	Plant Capacity Fees	1,618,599	1,669,771	1,744,461	1,601,182
2	Line/Main Extension Fees	1,194,339	1,192,568	1,235,891	1,114,927
3	Meter Installation Fees	1,501,642	1,707,870	1,715,078	1,505,696
4	Contributed Lines	19,463,607	19,463,607	19,643,900	19,253,098
	Other				
5	<b>Total</b>	<b>23,778,187</b>	<b>24,033,816</b>	<b>24,339,330</b>	<b>23,474,903</b>
<b>WASTEWATER</b>					
6	Plant Capacity Fees	3,717,158	3,754,029	3,850,406	3,667,172
7	Line/Main Extension Fees	2,183,446	2,183,446	2,226,557	2,107,197
8	Contributed Lines	29,705,416	30,347,062	30,484,195	29,351,491
9	Other				
10	<b>Total</b>	<b>35,606,020</b>	<b>36,284,537</b>	<b>36,561,158</b>	<b>35,125,861</b>

155

Contributions in Aid of  
Construction By Classification  
Company: United Water Florida  
Docket No. 980214-WS  
Projected Test Year ending 12/31/99  
Schedule: Intermediate Year ending 12/31/98  
Historic [ ] or Projected[x]

Florida Public Service Commission  
Schedule A-12  
Page 1 of 2  
Preparer: F. McGuire

Explanation: Provide the average CIAC balance  
by account classification. If a projected year is employed,  
provide breakdown for intermediate and projected  
test year.

<u>Line</u> <u>No.</u>	<u>(1)</u> <u>Description</u>	<u>Allocation</u>	<u>(2)</u> <u>12/31/97</u>	<u>(3)</u> <u>1/31/98</u>	<u>(4)</u> <u>2/28/98</u>	<u>(5)</u> <u>3/31/98</u>	<u>(6)</u> <u>4/30/98</u>	<u>(7)</u> <u>5/31/98</u>	<u>(8)</u> <u>6/30/98</u>	<u>(9)</u> <u>7/31/98</u>	<u>(10)</u> <u>8/31/98</u>	<u>(11)</u> <u>9/30/98</u>
<p>Note: The Company does not maintain Accumulated CIAC by classifications shown below. These classified amounts are based on a 5-year average (1991 - 1995)</p>												
<b>WATER</b>												
1	Plant Capacity Fees	7.17%	1,744,461	1,750,195	1,756,574	1,762,953	1,774,348	1,785,744	1,802,874	1,814,270	1,825,666	1,842,079
2	Line/Main Extension Fees	5.08%	1,235,891	1,239,953	1,244,472	1,248,992	1,257,065	1,265,139	1,277,275	1,285,348	1,293,422	1,305,050
3	Meter Installation Fees	7.05%	1,715,078	1,720,715	1,726,987	1,733,258	1,744,462	1,755,666	1,772,507	1,783,711	1,794,915	1,811,052
4	Contributed Lines	80.71%	19,643,900	19,708,467	19,780,297	19,852,128	19,980,454	20,108,781	20,301,674	20,430,000	20,558,327	20,743,149
5	<b>Total</b>	100.00%	24,339,330	24,419,330	24,508,330	24,597,330	24,756,330	24,915,330	25,154,330	25,313,330	25,472,330	25,701,330
<b>WASTEWATER</b>												
6	Plant Capacity Fees	10.53%	3,850,406	3,861,991	3,889,372	3,922,020	3,959,933	3,987,314	4,014,696	4,049,450	4,077,884	4,105,793
7	Line/Main Extension Fees	6.09%	2,226,557	2,233,256	2,249,090	2,267,969	2,289,893	2,305,726	2,321,560	2,341,657	2,358,100	2,374,238
8	Contributed Lines	83.38%	30,484,195	30,575,912	30,792,696	31,051,170	31,351,333	31,568,117	31,784,902	32,060,051	32,285,174	32,506,127
9	Other											
10	<b>Total</b>	100.00%	36,561,158	36,671,158	36,931,158	37,241,158	37,601,158	37,861,158	38,121,158	38,451,158	38,721,158	38,986,158

Contributions in Aid of  
 Construction By Classification  
 Company: United Water Florida  
 Docket No. 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Intermediate Year ending 12/31/97  
 Historic [] or Projected[x]

Florida Public Service Commission  
 Schedule A-12  
 Page 2 of 2  
 Preparer: F. McGuire

Explanation: Provide the average CIAC balance  
 by account classification. If a projected year is employed,  
 provide breakdown for intermediate and projected  
 test year.

<u>Line</u> <u>No.</u>	<u>(1)</u> <u>Description</u>	<u>Allocation</u>	<u>(12)</u> <u>10/31/98</u>	<u>(13)</u> <u>11/30/98</u>	<u>(14)</u> <u>12/31/98</u>	<u>(15)</u> <u>13-Month Avg.</u>
<b>WATER</b>						
1	Plant Capacity Fees	7.17%	1,852,758	1,863,437	1,879,205	1,804,197
2	Line/Main Extension Fees	5.08%	1,312,616	1,320,182	1,331,353	1,278,212
3	Meter Installation Fees	7.05%	1,821,551	1,832,050	1,847,553	1,773,808
4	Contributed Lines	80.71%	20,863,405	20,983,661	21,161,219	20,316,574
5	<b>Total</b>	<b>100.00%</b>	<b>25,850,330</b>	<b>25,999,330</b>	<b>26,219,330</b>	<b>25,172,792</b>
<b>WASTEWATER</b>						
6	Plant Capacity Fees	10.53%	4,135,281	4,162,662	4,175,300	4,014,777
7	Line/Main Extension Fees	6.09%	2,391,290	2,407,124	2,414,432	2,321,607
8	Contributed Lines	83.38%	32,739,587	32,956,372	33,056,426	31,785,543
9	Other					
10	<b>Total</b>	<b>100.00%</b>	<b>39,266,158</b>	<b>39,526,158</b>	<b>39,646,158</b>	<b>38,121,927</b>

157



Contributions in Aid of  
 Construction By Classification  
 Company: United Water Florida  
 Docket No. 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Projected Test Year ending 12/31/99  
 Historic [ ] or Projected[x]

Explanation: Provide the average CIAC balance  
 by account classification. Provide the breakdown  
 for base, intermediate and projected years.

Line No.	(1) Description	(2) 12/31/98	(3) 1/31/99	(4) 2/28/99	(5) 3/31/99	(6) 4/30/99	(7) 5/31/99	(8) 6/30/99	(9) 7/31/99	(10) 8/31/99	(11) 9/30/99
<p>Note: The Company does not maintain Accumulated CIAC by classifications shown below. These classified amounts are based on a 5-year average (1991 - 1995)</p>											
<b>WATER</b>											
1	Plant Capacity Fees	1,879,205	1,884,724	1,894,543	1,904,362	1,910,598	1,920,775	1,927,011	1,937,188	1,943,496	1,953,673
2	Line/Main Extension Fees	1,331,353	1,335,263	1,342,219	1,349,176	1,353,593	1,360,804	1,365,221	1,372,432	1,376,900	1,384,111
3	Meter Installation Fees	1,847,553	1,852,979	1,862,632	1,872,286	1,878,417	1,888,423	1,894,553	1,904,559	1,910,760	1,920,766
4	Contributed Lines	21,161,219	21,223,365	21,333,935	21,444,506	21,514,722	21,629,328	21,699,545	21,814,151	21,885,174	21,999,780
5	Total	26,219,330	26,296,330	26,433,330	26,570,330	26,657,330	26,799,330	26,886,330	27,028,330	27,116,330	27,258,330
<b>Wastewater</b>											
6	Plant Capacity Fees	4,175,300	4,189,623	4,213,424	4,234,592	4,258,288	4,284,721	4,308,522	4,332,218	4,356,019	4,374,554
7	Line/Main Extension Fees	2,414,432	2,422,714	2,436,478	2,448,718	2,462,421	2,477,707	2,491,470	2,505,172	2,518,936	2,529,654
8	Contributed Lines	33,056,426	33,169,821	33,358,257	33,525,848	33,713,450	33,922,730	34,111,166	34,298,768	34,487,203	34,633,950
10	Total	39,646,158	39,782,158	40,008,158	40,209,158	40,434,158	40,665,158	40,911,158	41,136,158	41,362,158	41,538,158

Contributions in Aid of  
 Construction By Classification  
 Company: United Water Florida  
 Docket No. 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Projected Test Year ending 12/31/99  
 Historic [ ] or Projected[x]

Florida Public Service Commission  
 Schedule A-12  
 Page 2 of 2  
 Preparer: F. McGuire

Explanation: Provide the average CIAC balance  
 by account classification. Provide the breakdown  
 for base, intermediate and projected years .

<u>Line No.</u>	<u>(1) Description</u>		<u>(12) 10/31/99</u>	<u>(13) 11/30/99</u>	<u>(14) 12/31/99</u>	<u>(15) 13-Month Average</u>
<b>WATER</b>						
1	Plant Capacity Fees	7.17%	1,959,909	1,966,144	1,971,806	1,927,187
2	Line/Main Extension Fees	5.08%	1,388,528	1,392,946	1,396,957	1,365,346
3	Meter Installation Fees	7.05%	1,926,897	1,933,027	1,938,594	1,894,727
4	Contributed Lines	80.71%	22,069,997	22,140,213	22,203,973	21,701,531
5	<b>Total</b>	<b>100%</b>	<b>27,345,330</b>	<b>27,432,330</b>	<b>27,511,330</b>	<b>26,888,792</b>
<b>Wastewater</b>						
6	Plant Capacity Fees	10.53%	4,387,719	4,400,988	4,410,151	4,302,009
7	Line/Main Extension Fees	6.09%	2,537,266	2,544,940	2,550,238	2,487,704
8	Contributed Lines	83.38%	34,738,173	34,843,230	34,915,770	34,059,599
10	<b>Total</b>	<b>100.00%</b>	<b>41,663,158</b>	<b>41,789,158</b>	<b>41,876,158</b>	<b>40,849,312</b>

**Schedule of Water and Wastewater  
Accumulated Amortization of CIAC  
Annual Balances Subsequent to Last Established Rate Base**

**Florida Public Service  
Commission**

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

Schedule: A-13  
Page: 1 of 1  
Preparer: David deNagy

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-end Balance	
		Water	Wastewater
1	12/31/96 Balance	5,250,489	10,727,116
2	1997 Additions	465,880	932,760
3	1997 Retirements		
4	1997 Adjustments		
5			
6	12/31/97 Balance	<u>5,716,369</u>	<u>11,659,876</u>
7	1998 Additions	588,144	1,273,791
8	1998 Retirements		
9	1998 Adjustments		
10			
11	12/31/98 Balance	<u>6,304,513</u>	<u>12,933,667</u>
12	1999 Additions	627,809	1,363,621
13	1999 Retirements		
14	1999 Adjustments		
15			
16	12/31/99 Balance	<u>6,932,322</u>	<u>14,297,288</u>
17			
18			
19	Supporting Schedules: A-14		
20	Recap Schedules: A-19		

Schedule of Accum. Amount of Contributions in  
 of Contributions in Aid of Construction  
 Company: United Water Florida  
 Docket No. 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Historical Basic Year Ended 12/31/97  
 Historic [x] or Projected[]

Explanation: Provide the average CIAC balances  
 by account classification. If a projected year  
 is employed, provide the information for the  
 base and intermediate years.

(1) (2) (3) (4) (5) (6) (7) (8) (9)  
 12/31/96 1/31/97 2/28/97 3/31/97 4/30/97 5/31/97 6/30/97 7/31/97

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

Line No.	Description	Amount Rate	Allocation	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	<b>WATER</b>	0.17%										
1	Plant Capacity Fees		7.17%	376,293	379,077	381,862	384,646	387,431	390,215	393,000	395,784	
2	Line/Main Extension Fees		5.08%	266,591	268,563	270,536	272,509	274,481	276,454	278,427	280,400	
3	Meter Installation Fees		7.05%	369,955	372,692	375,430	378,167	380,905	383,643	386,380	389,118	
4	Contributed Lines		80.71%	4,237,331	4,268,686	4,300,041	4,331,397	4,362,752	4,394,107	4,425,462	4,456,818	
5	Total		100.00%	5,250,169	5,289,019	5,327,869	5,366,719	5,405,569	5,444,419	5,483,269	5,522,119	
	<b>WASTEWATER</b>	0.21%										
6	Plant Capacity Fees		10.53%	1,129,654	1,137,845	1,146,036	1,154,228	1,162,419	1,170,610	1,178,802	1,186,993	
7	Line/Main Extension Fees		6.09%	653,240	657,976	662,713	667,450	672,187	676,924	681,660	686,397	
8	Contributed Lines		83.38%	8,943,623	9,008,475	9,073,327	9,138,178	9,203,030	9,267,882	9,332,734	9,397,586	
9	Total		100.00%	10,726,516	10,804,296	10,882,076	10,959,856	11,037,636	11,115,416	11,193,196	11,270,976	

Schedule of Accum. Amort of Contributions in  
 of Contributions in Aid of Construction  
 Company: United Water Florida  
 Docket No. 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Historical Base Year Ended 12/31/97  
 Historic [x] or Projected[]

Explanation: Provide the average CIAC balances  
 by account classification. If a projected year  
 is employed, provide the information for the  
 base and intermediate years.

(1) (10) 8/31/97 (11) 9/30/97 (12) 10/31/97 (13) 11/30/97 (14) 12/31/97 (15) 13-Month Avg.

Line No.	Description	Amort Rate	Allocation	(10) 8/31/97	(11) 9/30/97	(12) 10/31/97	(13) 11/30/97	(14) 12/31/97	(15) 13-Month Avg.
	<b>WATER</b>	0.17 %							
1	Plant Capacity Fees	7.17 %		398,569	401,353	404,138	406,922	409,707	394,392
2	Line/Main Extension Fees	5.08 %		282,372	284,345	286,318	288,290	290,263	279,413
3	Meter Installation Fees	7.05 %		391,855	394,593	397,330	400,068	402,806	387,749
4	Contributed Lines	80.71 %		4,488,173	4,519,528	4,550,883	4,582,239	4,613,594	4,441,140
5	Total	100.00 %		5,560,969	5,599,819	5,638,669	5,677,519	5,716,369	5,502,694
	<b>WASTEWATER</b>	0.21 %							
6	Plant Capacity Fees	10.53 %		1,195,184	1,203,376	1,211,567	1,219,758	1,227,950	1,178,802
7	Line/Main Extension Fees	6.09 %		691,134	695,871	700,607	705,344	710,081	681,660
8	Contributed Lines	83.38 %		9,462,438	9,527,290	9,592,142	9,656,994	9,721,846	9,332,734
9	Total	100.00 %		11,348,756	11,426,536	11,504,316	11,582,096	11,659,876	11,193,196

Accumulated Amortization of Contributions in Aid of Construction By Classification  
 Test Year Average Balance  
 Company: United Water Florida Inc.  
 Docket No. 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Intermediate Year Ended 12/31/98  
 Historic [x] or Projected[]

Explanation: Provide the average balance of CIAC AMORTIZATION by account classification. If a projected year is employed, provide the breakdown for the intermediate and projected years also.

Florida Public Service Commission  
 Schedule A-14  
 Page 1 of 2  
 Preparer: F. McQuire

Line No.	Description	Amort Rate
(1)		
(2)	12/31/97	
(3)	1/31/98	
(4)	2/28/98	
(5)	3/31/98	
(6)	4/30/98	
(7)	5/31/98	
(8)	6/30/98	

Line No.	Description	Monthly Amort Rate	100.00%
1	Plant Capacity Fees	409,707	7.17%
2	Line/Main Extension Fees	290,263	5.08%
3	Meter Installation Fees	402,806	7.05%
4	Contributed Lines	4,613,594	80.71%
5	Total	5,716,369	100.00%
<b>WATER</b>			
Monthly Amort Rate			0.19%

Line No.	Description	Monthly Amort Rate	100.00%
6	Plant Capacity Fees	1,227,950	10.53%
7	Line/Main Extension Fees	710,081	6.09%
8	Contributed Lines	9,721,846	83.38%
9	Total	11,659,876	100.00%
<b>WASTEWATER</b>			
Monthly Amort Rate			0.28%

Accumulated Amortization of Contributions in  
 Aid of Construction By Classification  
 Test Year Average Balance  
 Company: United Water Florida Inc.  
 Docket No. 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Intermediate Year Ended 12/31/98  
 Historic [x] or Projected[]

Florida Public Service Commission  
 Schedule A-14  
 Page 2 of 2  
 Preparer: F. McGuire

Explanation: Provide the average balance of CIAC AMORTIZATION  
 by account classification. If a projected year is employed, provide the  
 breakdown for the intermediate and projected years also.

<u>Line</u> <u>No.</u>	<u>(1)</u> <u>Description</u>	<u>Amort Rate</u>	<u>(9)</u> <u>7/31/98</u>	<u>(10)</u> <u>8/31/98</u>	<u>(11)</u> <u>9/30/98</u>	<u>(12)</u> <u>10/31/98</u>	<u>(13)</u> <u>11/30/98</u>	<u>(14)</u> <u>12/31/98</u>	<u>(15)</u> <u>13-Month Avg.</u>
<b>WATER</b>									
	Monthly Amort Rate	0.19%							
1	Plant Capacity Fees	7.17%	433,874	437,419	440,996	444,593	448,212	451,860	430,524
2	Line/Main Extension Fees	5.08%	307,385	309,897	312,431	314,979	317,543	320,128	305,011
3	Meter Installation Fees	7.05%	426,566	430,052	433,568	437,105	440,662	444,249	423,272
4	Contributed Lines	80.71%	4,885,741	4,925,659	4,965,935	5,006,445	5,047,188	5,088,276	4,848,009
5	Total	100.00%	6,053,567	6,103,026	6,152,929	6,203,122	6,253,604	6,304,513	6,006,816
<b>WASTEWATER</b>									
	Monthly Amort Rate	0.28%							
6	Plant Capacity Fees	10.53%	1,304,775	1,316,091	1,327,484	1,338,960	1,350,511	1,362,098	1,294,123
7	Line/Main Extension Fees	6.09%	754,506	761,050	767,638	774,274	780,954	787,654	748,347
8	Contributed Lines	83.38%	10,330,082	10,419,673	10,509,878	10,600,730	10,692,184	10,783,915	10,245,753
9	Total	100.00%	12,389,363	12,496,814	12,605,001	12,713,964	12,823,649	12,933,667	12,288,224

Accumulated Amortization of Contributions in  
 Aid of Construction By Classification  
 Test Year Average Balance  
 Company: United Water Florida  
 Docket No. 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Projected Test Year ending 12/31/99  
 Historic [ ] or Projected[x]

Florida Public Service Commission  
 Schedule A-14  
 Page 1 of 2  
 Preparer: F. McGuire

Explanation: Provide the average balance of CIAC AMORTIZATION  
 account classification. Provide the breakdown for the base, intermediate  
 and projected years.

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Amort Rate</u>	<u>(1)</u> <u>12/31/98</u>	<u>(2)</u> <u>1/31/99</u>	<u>(3)</u> <u>2/28/99</u>	<u>(4)</u> <u>3/31/99</u>	<u>(5)</u> <u>4/30/99</u>	<u>(6)</u> <u>5/31/99</u>	<u>(7)</u> <u>6/30/99</u>	<u>(8)</u> <u>7/31/99</u>
<b>WATER</b>										
	Mnthly Amrtz Rate	0.19%								
1	Plant Capacity Fees		451,860	455,520	459,198	462,896	466,606	470,335	474,077	477,838
2	Line/Main Extension Fees		320,128	322,720	325,326	327,946	330,574	333,216	335,867	338,532
3	Meter Installation Fees		444,249	447,847	451,464	455,099	458,746	462,413	466,092	469,790
4	Contributed Lines		5,088,276	5,129,485	5,170,908	5,212,546	5,254,321	5,296,318	5,338,451	5,380,807
5	<b>Total</b>		<b>6,304,513</b>	<b>6,355,572</b>	<b>6,406,897</b>	<b>6,458,487</b>	<b>6,510,247</b>	<b>6,562,283</b>	<b>6,614,487</b>	<b>6,666,967</b>
<b>WASTEWATER</b>										
	Mnthly Amrtz Rate	0.28%								
6	Plant Capacity Fees		1,362,098	1,373,724	1,385,416	1,397,167	1,408,984	1,420,874	1,432,830	1,444,852
7	Line/Main Extension Fees		787,654	794,377	801,138	807,934	814,767	821,642	828,556	835,508
8	Contributed Lines		10,783,915	10,875,962	10,968,531	11,061,565	11,155,120	11,249,255	11,343,914	11,439,093
9	<b>Total</b>		<b>12,933,667</b>	<b>13,044,063</b>	<b>13,155,085</b>	<b>13,266,666</b>	<b>13,378,871</b>	<b>13,491,772</b>	<b>13,605,300</b>	<b>13,719,453</b>



Accumulated Amortization of Contributions in  
 Aid of Construction By Classification  
 Test Year Average Balance  
 Company: United Water Florida  
 Docket No. 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Projected Test Year ending 12/31/99  
 Historic [ ] or Projected[x]

Florida Public Service Commission  
 Schedule A-14  
 Page 2 of 2  
 Preparer: F. McGuire

Explanation: Provide the average balance of CIAC AMORTIZATION  
 account classification. Provide the breakdown for the base, intermediate  
 and projected years.

Line No.	Description	Amort Rate	intermediate year also.					13-Month Avg.
			(9) 8/31/99	(10) 9/30/99	(11) 10/31/99	(12) 11/30/99	(13) 12/31/99	
<b>WATER</b>								
	Mnthly Amrtz Rate	0.19%						
1	Plant Capacity Fees		481,612	485,405	489,211	493,028	496,857	474,188
2	Line/Main Extension Fees		341,206	343,893	346,589	349,294	352,006	335,946
3	Meter Installation Fees		473,500	477,229	480,971	484,724	488,488	466,201
4	Contributed Lines		5,423,300	5,466,017	5,508,869	5,551,858	5,594,971	5,339,702
5	<b>Total</b>		<b>6,719,618</b>	<b>6,772,544</b>	<b>6,825,640</b>	<b>6,878,904</b>	<b>6,932,322</b>	<b>6,616,037</b>
<b>WASTEWATER</b>								
	Mnthly Amrtz Rate	0.28%						
6	Plant Capacity Fees		1,456,940	1,469,079	1,481,255	1,493,468	1,505,706	1,433,261
7	Line/Main Extension Fees		842,498	849,518	856,559	863,621	870,698	828,805
8	Contributed Lines		11,534,795	11,630,904	11,727,303	11,823,993	11,920,884	11,347,326
9	<b>Total</b>		<b>13,834,233</b>	<b>13,949,502</b>	<b>14,065,117</b>	<b>14,181,082</b>	<b>14,297,288</b>	<b>13,609,392</b>

166

Schedule of Annual AFUDC Rates Used  
Company: United Water Florida  
Docket No.: 980214-WS  
Base Year Ended: 12/31/97

Florida Public Service Commission  
Schedule: A-15  
Page 1 of 1  
Preparer: F. McGuire

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of Inception of utility service if rate base has not been established previously.

<u>Year</u>	<u>Water and Sewer Rate</u>
1995	11.12%
1996	11.12%
1997	11.12%
1998	9.57%

**Schedule of Water and Wastewater Advances for Construction  
Annual Balances Subsequent to Last Established Rate Base**

**Florida Public Service  
Commission**

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

Schedule: A-16  
Page: 1 of 2  
Preparer: David deNagy

Explanation: Provide the annual balance of advances for construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the the end of the test year. Provide an additional page if necessary. If a projected test year is, used include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-end Balance	
		Water	Wastewater
1	12/31/1996 Balance	152,370	0
2	1997 Additions	107,346	67,149
3	1997 Retirements	0	0
4	1997 Adjustments	0	0
5			
6	12/31/97 Balance	259,716	67,149
7	1998 Additions	0	0
8	1998 Retirements	0	0
9	1998 Adjustments	0	0
10			
11	12/31/98 Balance	259,716	67,149
12	1999 Additions	0	0
13	1999 Retirements	0	0
14	1999 Adjustments	0	0
15			
16	12/31/99 Balance	259,716	67,149

**Schedule of Water and Wastewater Advances for Construction  
Annual Balances Subsequent to Last Established Rate Base**

**Florida Public Service  
Commission**

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

Schedule: A-16  
Page: 2 of 2  
Preparer: David deNagy

Explanation: Provide the annual balance of advances for construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the the end of the test year. Provide an additional page if necessary. If a projected test year is, used include the projected annual additions and/or retirements specifically identifying those amounts.

<u>Test Year Average Balance</u>		<u>Water</u>	<u>Wastewater</u>
1	12/31/97 Beginning Balance	152,370	0
2	Month #1	152,370	0
3	Month #2	152,370	0
4	Month #3	152,370	0
5	Month #4	152,370	0
6	Month #5	152,370	0
7	Month #6	152,370	0
8	Month #7	152,370	0
9	Month #8	152,370	0
10	Month #9	152,370	0
11	Month #10	152,370	0
12	Month #11	259,716	67,149
13	12/31/97 Ending Balance	259,716	67,149
14	Average Test Year Balance - 13 Months	168,885	10,331

Calculation of Working Capital Allowance  
 Balance Sheet Method  
 Company: United Water Florida  
 Docket No.: 280214-WS  
 Projected Test Year Ending 12/31/99'

Florida Public Service Commission  
 Schedule: A-17  
 Page 1 of 1  
 Preparer: F. McGuire

Explanation: Provide the calculation  
 of cash working capital using the  
 balance sheet method.

Line No.	Working Capital Balance Sheet Accounts	Balance at 12/31/97		Balance at 12/31/99	
		Ending	13-Month Avg	End of Year	13-Month Average
1	Cash	428,278	1,406,038	881,278	738,663
2	Accounts Receivable	1,874,967	1,285,316	2,098,967	2,000,429
3	Accrued Utility Revenue	2,815,285	2,847,879	2,815,285	2,815,285
4	Materials & Supplies	66,104	55,200	66,104	66,104
5	Miscell. current assets	98,430	(37,174)	98,430	98,571
6	Tank Painting	1,132,413	1,097,127	1,136,704	1,303,756
	Total	6,415,477	6,654,386	7,096,768	7,022,808
	Less:				
7	Accounts Payable	1,164,941	587,381	951,068	826,732
8	Accrued Taxes	1,751,129	1,347,178	1,751,129	1,751,129
9	Other Current Liabilities	1,847,273	1,773,816	1,847,273	1,847,273
	Total	4,763,343	3,708,375	4,549,470	4,425,134
10	Working Capital Required	1,652,134	2,946,011	2,547,298	2,597,674
11	Allocation:				
12	Water 36%	594,768	1,060,564	917,027	935,163
13	Wastewater 64%	1,057,366	1,885,447	1,630,271	1,662,511
14	Total	1,652,134	2,946,011	2,547,298	2,597,674

Comparative Balance Sheet - Assets  
 Company: United Water Florida  
 Docket No. 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Historical Base Year ended 12/31/97

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

Florida Public Service Commission  
 Schedule: A-18  
 Page 1 of 2  
 Preparer: F. McGuire

Line No.	ASSETS	1	2	3	4	5	6	7	8
		31-Dec-96	31-Jan-97	28-Feb-97	31-Mar-97	30-Apr-97	31-May-97	30-Jun-97	31-Jul-97
1	Utility plant in svc	141,990,559	141,966,781	141,966,780	141,966,780	141,966,781	141,966,781	141,966,781	141,966,780
2	Utility Plant AFUDC								
3	Construction Work-in-Progress	1,429,689	1,290,601	1,386,211	2,987,713	3,701,166	4,796,355	6,328,081	7,212,664
4	Other Utility Plant Adjstmnts	2,036,790	2,035,989	2,035,188	2,034,387	2,033,586	2,032,785	2,031,984	2,031,093
5	GROSS UTILITY PLANT	145,457,037	145,293,371	145,388,179	146,988,880	147,701,533	148,795,921	150,326,846	151,210,537
6	Less Accumulated Depreciation	(27,129,495)	(27,487,625)	(27,845,755)	(28,203,885)	(28,562,015)	(28,920,145)	(29,278,275)	(29,636,405)
7	Rwip	209,186	229,084	226,174	263,576	284,840	306,828	315,498	314,081
8	Plant held for Future Use	23,766	23,776	23,776	23,776	23,776	23,776	23,776	23,776
9	NET UTILITY PLANT	118,560,494	118,058,606	117,792,374	119,072,347	119,448,134	120,206,380	121,387,845	121,911,989
10	LONG-TERM INVSTMTS.	377,785	377,785	377,800	377,800	377,800	377,800	377,800	377,785
11	Cash	196,691	2,151,384	3,122,312	87,624	48,295	280,192	743,991	1,175,046
12	Accts rec'b - Cust., net	1,343,026	982,971	1,121,917	1,120,880	955,228	1,133,915	1,469,232	1,291,876
13	Inter Company (netted against cash)	0	(1,084,385)	(2,122,350)	0	0	(364,448)	(318,636)	(25,139)
14	Accounts Rec'b-Other	136,662	141,201	116,598	97,883	87,021	84,509	74,207	91,208
15	Unbilled Utility Revenue	2,026,515	2,277,172	2,361,709	2,539,129	2,856,890	3,018,819	3,162,644	3,324,255
16	Misc. Receivables								
17	Materials and Supplies	55,023	55,023	55,023	55,023	55,023	50,812	50,812	50,812
18	Misc Current & Accrd Assets	(1,709)	4,462	(76,695)	(48,845)	(51,766)	(52,398)	(60,502)	(60,335)
19	TOTAL CURENT ASSETS	3,756,208	4,527,828	4,578,514	3,851,694	3,950,691	4,151,401	5,121,748	5,847,723
20	Unamortized debt disc. & Exp.								
21	Prelim. Survey & investig. Chgs								
22	Clearing Accounts	230,499	247,369	299,656	344,450	440,078	468,133	525,716	616,056
23	Deferred Rate Case Exp.								
24	Fas 109 Regulatory Assets								
25	Other Deferred charges	8,938,753	9,004,296	9,231,414	8,421,609	8,612,348	8,756,005	9,018,829	9,082,743
26	TOTAL DEFERRED DEBITS	9,169,252	9,251,665	9,531,070	8,766,059	9,052,426	9,224,138	9,544,545	9,698,799
27	TOTAL ASSETS	131,863,739	132,215,884	132,279,788	132,067,900	132,829,051	133,959,720	136,431,938	137,836,297

Comparative Balance Sheet - Assets  
 Company: United Water Florida  
 Docket No. 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Historical Base Year ended 12/31/97

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

Florida Public Service Commission  
 Schedule: A-18  
 Page 2 of 2  
 Preparer: F. McGuire

Line No.	ASSETS	9	10	11	12	13	14
		31-Aug-97	30-Sep-97	31-Oct-97	30-Nov-97	31-Dec-97	13-Month Avg.
1	Utility plant in svc	141,966,780	143,585,524	143,585,524	146,918,785	156,291,512	143,700,473
2	Utility Plant AFUDC					329,028	25,310
3	Construction Work-in-Progress	8,916,222	7,599,286	8,697,402	13,469,267	7,992,263	5,831,302
4	Other Utility Plant Adjstmnts	2,018,992	2,018,191	2,006,090	1,508,362	1,500,242	1,947,975
5	GROSS UTILITY PLANT	152,901,994	153,203,001	154,289,016	161,896,413	166,113,045	151,505,059
6	Less Accumulated Depreciation	(29,994,535)	(30,352,665)	(30,710,795)	(32,520,692)	(32,856,583)	(29,499,913)
7	Rwip	330,378	328,342	340,035	349,204	404,285	300,116
8	Plant held for Future Use	23,776	1,199,472	1,199,472	1,199,472	1,190,696	384,853
9	NET UTILITY PLANT	123,261,613	124,378,150	125,117,728	130,924,397	134,851,443	122,690,115
10	LONG-TERM INVSTMNTS.	377,785	377,785	377,785	377,785	377,785	377,791
11	Cash	1,965,228	2,626,349	3,105,397	2,347,707	428,278	1,406,038
12	Accts rec'b - Cust., net	1,508,921	1,365,043	1,170,588	1,370,547	1,874,967	1,285,316
13	Inter Company (netted against cash)	(467,544)	(418,046)	(359,690)	(329,498)	0	(422,287)
14	Accounts Rec'b-Other	67,025	28,332	56,137	357	146,269	86,724
15	Unbilled Utility Revenue	3,407,055	3,071,870	3,089,991	3,071,098	2,815,285	2,847,879
16	Misc. Receivables						
17	Materials and Supplies	50,812	45,559	61,464	66,104	66,104	55,200
18	Misc Current & Accrd Assets	(59,386)	(55,654)	(59,398)	(59,460)	98,430	(37,174)
19	TOTAL CURENT ASSETS	6,472,111	6,663,453	7,064,489	6,466,855	5,429,333	5,221,696
20	Unamortized debt disc. & Exp.						
21	Prelim. Survey & investig. Chgs						
22	Clearing Accounts	613,616	(37,219)	2,016	12,701	3,045	289,701
23	Deferred Rate Case Exp.						
24	Fas 109 Regulatory Assets						
25	Other Deferred charges	9,078,358	8,514,040	8,589,858	8,627,935	8,679,806	8,812,000
26	TOTAL DEFERRED DEBITS	9,691,974	8,476,821	8,591,874	8,640,636	8,682,851	9,101,701
27	TOTAL ASSETS	139,803,483	139,896,208	141,151,877	146,409,674	149,341,412	137,391,303

Comparative Balance Sheet - Assets  
 Company: United Water Florida  
 Docket No. 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Intermediate Year ending 12/31/98

Florida Public Service Commission  
 Schedule: A-18  
 Page 1 of 2  
 Preparer: F. McGuire

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

Line No.	ASSETS	1	2	3	4	5	6	7	8
		31-Dec-97	31-Jan-98	28-Feb-98	Mar. 31, 1998	30-Apr-98	31-May-98	June 30, 1998	31-Jul-98
1	Utility plant in svc	156,291,512	158,621,199	160,179,099	160,970,899	161,764,399	162,688,499	164,944,599	165,714,699
2	Utility Plant (-AFUDC)	329,028	329,028	329,028	329,028	329,028	329,028	329,028	329,028
3	Construction Work-in-Progress	7,992,263	5,661,663	4,099,763	1,267,013	451,913			
4	Other Utility Plant Adjstmnts	1,500,242	1,500,242	1,500,242	1,500,242	1,500,242	1,500,242	1,500,242	1,500,242
5	GROSS UTILITY PLANT								
6	Less Accumulated Depreciation	(32,856,583)	(33,316,989)	(33,774,310)	(34,234,630)	(34,674,450)	(35,124,771)	(35,582,092)	(36,041,412)
7	Plant for Future Use	1,190,696	1,190,696	1,190,696	1,190,696	1,190,696	1,190,696	1,190,696	1,190,696
8	AWIP	404,285	404,285	404,285	404,285	404,285	404,285	404,285	404,285
	NET UTILITY PLANT	134,851,443	134,390,124	133,928,803	131,427,533	130,966,113	130,987,979	132,786,758	133,097,538
9	Long-Term Investment	377,785	377,785	377,785	377,785	377,785	377,785	377,785	377,785
10	Cash	428,278	428,278	428,278	1,428,278	1,428,278	1,241,699	1,428,278	1,428,278
11	Accts rec'b - Cust., net	1,874,967	1,874,967	1,874,967	2,374,967	2,374,967	2,374,967	2,374,967	2,374,967
12	Notes & Accts Rec'b - Assc Cos.	-	-	-	-	-	-	-	-
13	Accounts Rec'b-Other	146,269	146,269	146,269	146,269	146,269	146,269	146,269	293,785
14	Unbilled Utility Revenue	2,815,285	2,815,285	2,815,285	3,315,285	2,815,285	2,815,285	2,815,285	2,815,285
15	Misc. Receivables	-	-	-	-	-	-	-	-
16	Materials and Supplies	66,104	66,104	66,104	66,104	66,104	66,104	66,104	66,104
17	Misc Current & Accrd Assets	98,430	98,430	98,430	98,430	761,580	435,763	98,430	98,430
	TOTAL CURENT ASSETS	5,429,333	5,429,333	5,429,333	7,429,333	7,592,483	7,080,087	6,929,333	7,076,849
18	Unamortized debt disc. & Exp.	-	-	-	-	-	-	-	-
19	Prelim. Survey & investig. Chgs	-	-	-	-	-	-	-	-
20	Clearing Accounts	3,045	3,045	3,045	3,045	3,045	3,045	3,045	3,045
21	Deferred Rate Case Exp.	-	-	-	-	-	-	-	-
22	Fas 109 Regulatory Assets	-	-	-	-	-	-	-	-
23	Other Deferred charges	8,679,806	9,180,731	9,737,518	10,055,340	10,055,340	10,055,340	11,040,680	11,040,680
	TOTAL DEFERRED DEBITS	8,682,851	9,183,776	9,740,563	10,058,385	10,058,385	10,058,385	11,043,725	11,043,725
24	TOTAL ASSETS	149,341,412	149,381,018	149,476,484	149,293,036	148,994,766	148,504,236	151,137,601	151,595,897



Comparative Balance Sheet - Assets  
 Company: United Water Florida  
 Docket No. 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Intermediate Year ending 12/31/98

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

Florida Public Service Commission  
 Schedule: A-18  
 Page 2 of 2  
 Preparer: F. McGuire

Line No.	ASSETS	9	10	11	12	13
		30-Aug-98	Sept. 30, 1998	31-Oct-98	30-Nov-98	31-Dec-98
1	Utility plant in svc	166,595,799	168,891,499	170,577,399	174,145,999	179,413,299
2	Utility Plant (-AFUDC)	329,028	329,028	329,028	329,028	329,028
3	Construction Work-in-Progress	-	-	-	-	-
4	Other Utility Plant Adjstmnts	1,500,242	1,500,242	1,500,242	1,500,242	1,500,242
5	GROSS UTILITY PLANT					
6	Less Accumulated Depreciation	(36,500,733)	(36,932,054)	(37,363,874)	(37,815,695)	(38,186,015)
7	Plant for Future Use	1,190,696	1,190,696	1,190,696	1,190,696	1,190,696
8	RWIP	404,285	404,285	404,285	404,285	404,285
	NET UTILITY PLANT	133,519,317	135,383,696	136,637,776	139,754,555	144,651,535
9	Long-Term Investment	377,785	377,785	377,785	377,785	377,785
10	Cash	1,428,278	428,278	428,278	428,278	428,278
11	Accts rec'b - Cust., net	2,374,967	1,792,340	1,874,967	1,874,967	1,874,967
12	Notes & Accts Rec'b - Asse Cos.					
13	Accounts Rec'b-Other	326,171	146,269	146,269	146,269	146,269
14	Unbilled Utility Revenue	2,815,285	2,815,285	1,999,497	1,895,672	2,815,285
15	Misc. Receivables					
16	Materials and Supplies	66,104	66,104	66,104	66,104	66,104
17	Misc Current & Accrd Assets	98,430	98,430	98,430	98,430	98,430
	TOTAL CURENT ASSETS	7,109,235	5,346,706	4,613,545	4,509,720	5,429,333
18	Unamortized debt disc. & Exp.					
19	Prelim. Survey & investig. Chgs					
20	Clearing Accounts	3,045	3,045	3,045	3,045	3,045
21	Deferred Rate Case Exp.					
22	Fas 109 Regulatory Assets					
23	Other Deferred charges	11,040,680	11,040,680	11,040,680	8,679,806	5,679,806
	TOTAL DEFERRED DEBITS	11,043,725	11,043,725	11,043,725	8,682,851	5,682,851
24	TOTAL ASSETS	152,050,062	152,151,912	152,672,831	153,324,911	156,141,504

Florida Public Service Commission

Schedule: A-18

Page 1 of 2

Preparer: F. McGuire

Comparative Balance Sheet - Assets  
Company: United Water Florida  
Docket No. 980214-WS

Projected Test Year Ending 12/31/99

Schedule: Projected Test Year ending 12/31/99

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

Line No.	ASSETS	1	2	3	4	5	6	7
		31-Dec-98	31-Jun-99	28-Feb-99	Mar. 31, 1999	30-Apr-99	31-May-99	June 30, 1999
1	Utility plant in svc	179,413,299	179,652,799	180,164,799	180,665,799	181,861,799	182,762,299	183,703,799
2	Utility Plant-AFUDC	329,028	329,028	329,028	329,028	329,028	329,028	329,028
3	Construction Work-in-Progress							
4	Other Utility Plant Adjustments	1,500,242	1,500,242	1,500,242	1,500,242	1,500,242	1,500,242	1,500,242
5	GROSS UTILITY PLANT	(38,186,015)	(38,705,104)	(39,223,191)	(39,741,279)	(40,234,366)	(40,752,454)	(41,269,041)
6	Less Accumulated Depreciation	1,190,696	1,190,696	1,190,696	1,190,696	1,190,696	1,190,696	1,190,696
7	Plant Held for Future Use	404,285	404,285	404,285	404,285	404,285	404,285	404,285
8	RWIP							
	NET UTILITY PLANT	377,785	377,785	377,785	377,785	377,785	377,785	377,785
	Long-Term Investment							
9	Cash	428,278	428,278	565,278	565,278	652,278	794,278	881,278
10	Accts rec'b - Cust., net	1,874,967	1,874,967	1,874,967	2,011,967	2,011,967	2,011,967	2,011,967
11	Notes & Accts Rec'b - Asse Cos.							
12	Accounts Rec'b-Other							
13	Unbilled Utility Revenue	146,269	146,269	146,269	146,269	146,269	146,269	146,269
14	Misc. Receivables	2,815,285	2,815,285	2,815,285	2,815,285	2,815,285	2,815,285	2,815,285
15	Materials and Supplies	66,104	66,104	66,104	66,104	66,104	66,104	66,104
16	Misc Current & Accrd Assets	98,430	100,268	98,430	98,430	98,430	98,430	98,430
17	TOTAL CURRENT ASSETS	3,045	3,045	3,045	3,045	3,045	3,045	3,045
18	Unamortized debt disc. & Exp.							
19	Prelim. Survey & investig. Chgs							
20	Clearing Accounts							
21	Deferred Rate Case Exp.							
22	Fas 109 Regulatory Assets	5,679,806	5,643,615	5,643,615	5,679,806	5,643,526	5,643,495	5,679,806
23	Other Deferred charges							
25	TOTAL ASSETS	156,141,504	155,827,562	155,956,637	156,112,740	156,866,373	157,390,754	157,938,978

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

Line No.	ASSETS	31-Jul-99	30-Aug-99	Sept. 30, 1999	31-Oct-99	30-Nov-99	31-Dec-99	13-Month Avg.
1	Utility plant in svc	190,537,290	191,951,290	192,854,290	193,151,290	194,581,290	195,663,792	186,689,526
2	Utility Plant-ATUDC	329,028	329,028	329,028	329,028	329,028	329,028	329,028
3	Construction Work-in-Progress	-	-	-	-	-	-	-
4	Other Utility Plant Adjmnts	1,500,242	1,500,242	1,500,242	1,500,242	1,500,242	1,500,242	1,500,242
5	GROSS UTILITY PLANT	(41,210,620)	(41,715,707)	(42,234,794)	(42,535,981)	(42,992,069)	(43,469,156)	(40,943,829)
6	Less Accumulated Depreciation	1,190,696	1,190,696	1,190,696	1,190,696	1,190,696	1,190,696	1,190,696
7	Plant Held for Future Use	404,285	404,285	404,285	404,285	404,285	404,285	404,285
8	NET UTILITY PLANT	377,785	377,785	377,785	377,785	377,785	377,785	377,785
9	Cash	881,278	881,278	881,278	881,278	881,278	881,278	738,663
10	Accs rec'd - Cust., net	2,011,967	2,011,967	2,011,967	2,098,967	2,098,967	2,098,967	2,000,429
11	Notes & Accs Rec'd - Assoc Cos.	-	-	-	-	-	-	-
12	Accounts Rec'd-Other	146,269	146,269	146,269	146,269	233,269	233,269	159,654
13	Unbilled Utility Revenue	2,815,285	2,815,285	2,815,285	2,815,285	2,815,285	2,815,285	2,815,285
14	Misc. Receivables	-	-	-	-	-	-	66,104
15	Materials and Supplies	66,104	66,104	66,104	66,104	66,104	66,104	66,104
16	Misc Current & Acrd Assets	98,430	98,430	98,430	98,430	98,430	98,430	98,571
17	TOTAL CURRENT ASSETS	98,430	98,430	98,430	98,430	98,430	98,430	98,571
18	Unamortized debt disc. & Exp.	-	-	-	-	-	-	-
19	Prelim. Survey & Investg. Chgs	3,045	3,045	3,045	3,045	3,045	3,045	3,045
20	Clearing Accounts	-	-	-	-	-	-	-
21	Deferred Rate Case Exp.	-	-	-	-	-	-	-
22	Tas 109 Regulatory Assets	-	-	-	-	-	-	-
23	Other Deferred charges	5,785,434	5,785,434	5,785,434	6,015,806	6,015,342	6,094,281	5,803,788
25	TOTAL ASSETS	164,936,518	165,933,401	166,495,716	166,542,065	167,602,947	168,287,331	161,233,271

Comparative Balance Sheet -  
 Equity Capital and Liabilities  
 Company: **United Water Florida**  
 Docket No. 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Historical Base Year ended 12/31/97

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

Florida Public Service Commission  
 Schedule A-19  
 Page 1 of 2  
 Preparer: F. McGuire

Line No.	Equity and Liabilities	31-Dec-96	31-Jan-97	28-Feb-97	31-Mar-97	30-Apr-97	5/31/97	6/30/97	7/31/97
1	Common Stock Issued	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
2	Preferred Stock Issued								
3	Additional Paid in Capital	54,982,571	54,982,571	54,982,571	54,982,571	54,982,571	54,982,571	54,982,571	54,982,571
4	Retained Earnings	25,162,430	25,711,630	25,577,647	25,805,366	26,392,457	26,594,757	27,014,284	27,300,844
5	Total Equity	80,195,001	80,744,201	80,610,218	80,837,937	81,425,028	81,627,328	82,046,855	82,333,415
6	Accounts Payable	434,317	382,594	363,752	307,073	349,633	350,866	479,439	462,369
7	Notes Payable								
8	Notes & Accts Pay. - Assc. Cos.	193,238	190,297	190,297	190,297	190,297	917,964	2,103,175	3,027,027
9	Customer Deposits	6,400	6,400	6,400	6,400	6,400	6,400	6,700	6,700
10	Revenues Billed in Advance								
11	Accrued Taxes	1,347,378	1,413,872	1,442,621	626,193	875,079	1,024,514	1,267,717	1,516,805
12	Misc. Current & Accrued Liabilities	1,807,713	1,515,157	1,624,871	1,958,973	1,677,228	1,617,453	2,011,695	1,804,330
13	Total Current Liabilities	3,789,047	3,508,320	3,627,941	3,088,936	3,098,637	3,917,197	5,868,726	6,817,231
14	Advances for Construction	152,370	152,370	152,370	152,370	152,370	152,370	152,370	152,370
15	Deferred Income Taxes (FAS 109)	2,231,431	2,489,986	2,597,655	2,681,843	2,766,031	2,850,219	2,934,407	3,018,595
16	Deferred Income Taxes (liberalized depr.)	1,235,399	1,147,615	1,210,717	1,297,300	1,383,883	1,470,466	1,557,049	1,643,632
17	Investment Tax Credit	1,211,478	1,208,558	1,205,638	1,202,718	1,199,798	1,196,878	1,193,958	1,191,038
18	Other Deferred Credits	1,412,194	1,404,930	1,394,665	1,384,445	1,394,556	1,384,284	1,374,019	1,396,829
19	Total deferred credits	6,242,872	6,403,459	6,561,045	6,718,676	6,896,638	7,054,217	7,211,803	7,402,464
20	Contributions in Aid of Constr., Net	41,636,828	41,559,902	41,480,555	41,422,350	41,408,746	41,360,977	41,304,549	41,283,187
21	Total Equity and liabilities	131,863,749	132,215,882	132,279,759	132,067,899	132,829,049	133,959,719	136,431,933	137,836,297

Comparative Balance Sheet -  
 Equity Capital and Liabilities  
 Company: United Water Florida  
 Docket No. 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Historical Base Year ended 12/31/97

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

Florida Public Service Comm  
 Schedule A-19  
 Page 2 of 2  
 Preparer: F.McGuire

Line No.	Equity and Liabilities	8/31/97	9/30/97	10/31/97	11/30/97	12/31/97	13-Month Average Year Ending 12/31/97
1	Common Stock Issued	50,000	50,000	50,000	50,000	50,000	50,000
2	Preferred Stock Issued						
3	Additional Paid in Capital	54,982,571	54,982,571	54,982,571	54,982,571	65,050,229	55,757,006
4	Retained Earnings	27,553,832	27,485,085	28,069,166	27,983,630	25,911,361	26,658,653
5	Total Equity	82,586,403	82,517,656	83,101,737	83,016,201	91,011,590	82,465,659
6	Accounts Payable	615,377	790,758	938,897	995,940	1,164,941	587,381
7	Notes Payable						
8	Notes & Accts Pay. - Assoc. Cos.	3,195,774	3,348,925	3,675,139	8,918,828	2,268,111	2,185,336
9	Customer Deposits	6,000	6,000	6,000	6,000	6,000	6,292
10	Revenues Billed in Advance						
11	Accrued Taxes	1,692,494	1,777,570	1,953,063	824,875	1,751,129	1,347,178
12	Misc. Current & Accrued Liabilities	1,760,803	1,800,530	1,813,803	1,819,783	1,847,273	1,773,816
13	Total Current Liabilities	7,270,448	7,723,783	8,386,902	12,565,426	7,037,454	5,900,004
14	Advances for Construction	152,370	152,370	152,370	326,865	326,865	179,215
15	Deferred Income Taxes (FAS 109)	3,102,783	3,186,971	3,258,572	3,342,760	3,436,981	2,915,249
16	Deferred Income Taxes (liberalized depr.)	1,730,215	1,816,798	1,862,274	1,948,857	1,799,426	1,546,433
17	Investment Tax Credit	1,188,118	1,185,198	1,182,278	1,179,358	1,176,438	1,193,958
18	Other Deferred Credits	1,386,564	965,439	966,524	967,801	1,028,417	1,266,205
19	Total deferred credits	7,560,050	7,306,776	7,422,018	7,765,641	7,768,127	7,101,060
20	Contributions in Aid of Constr., Net	42,386,581	42,347,991	42,241,219	43,062,406	43,524,240	41,924,579
21	Total Equity and Liabilities	139,803,482	139,896,206	141,151,876	146,409,674	149,341,410	137,391,303

Comparative Balance Sheet -  
 Equity Capital and Liabilities  
 Company: United Water Florida  
 Docket No. 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Intermediate Year ending 12/31/98

Florida Public Service Commission  
 Schedule A-19  
 Page 1 of 2  
 Preparer: F.McGuire

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

Line No.	Equity and Liabilities	31-Dec-97	31-Jan-98	28-Feb-98	31-Mar-98	30-Apr-98	31-May-98	30-Jun-98	31-Jul-98
1	Common Stock Issued	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
2	Preferred Stock Issued								
3	Additional Paid in Capital	67,318,339	67,318,339	67,318,339	67,318,339	67,318,339	67,318,339	67,318,339	67,318,339
4	Retained Earnings	25,911,361	25,912,106	25,975,262	26,038,420	26,101,576	26,164,733	26,227,889	26,291,044
5	<b>Total Equity</b>	<b>93,279,700</b>	<b>93,280,445</b>	<b>93,343,601</b>	<b>93,406,759</b>	<b>93,469,915</b>	<b>93,533,072</b>	<b>93,596,228</b>	<b>93,659,384</b>
6	Accounts Payable	1,164,941	1,164,941	1,164,941	1,164,941	1,164,941	1,164,941	1,164,941	1,164,941
7	Notes Payable								
8	Notes & Accts Pay. - Assc. Cos.								
9	Customer Deposits	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
10	Revenues Billed in Advance								
11	Accrued Taxes	1,751,129	1,751,129	1,442,621	626,193	875,079	1,024,514	1,267,717	1,516,805
12	Misc. Current & Accrued Liabilities	1,847,273	1,847,273	1,624,871	1,958,973	973,913	817,453	2,011,695	1,804,330
13	<b>Total Current Liabilities</b>	<b>4,769,343</b>	<b>4,769,343</b>	<b>4,238,433</b>	<b>3,756,107</b>	<b>3,019,933</b>	<b>3,012,908</b>	<b>4,450,353</b>	<b>4,492,076</b>
14	Advances for Construction	326,865	326,865	326,865	326,865	326,865	326,865	326,865	326,865
15	Deferred Income Taxes (FAS 109)	3,436,981	3,436,981	3,436,981	3,436,981	3,436,981	3,436,981	3,437,581	3,436,981
16	Deferred Income Taxes (liberalized depr.)	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426
17	Investment Tax Credit	1,176,438	1,174,477	1,172,520	1,170,566	1,168,615	1,166,667	1,164,723	1,162,781
18	Other Deferred Credits	1,028,417	1,028,417	1,394,665	1,384,445	1,394,556	584,284	1,374,019	1,396,829
19	<b>Total deferred credits</b>	<b>7,768,127</b>	<b>7,766,166</b>	<b>8,130,457</b>	<b>8,118,283</b>	<b>8,126,443</b>	<b>7,314,223</b>	<b>8,102,614</b>	<b>8,122,882</b>
20	Contributions in Aid of Construction (CIAC)	60,900,485	61,090,485	61,439,485	61,838,485	62,357,485	62,776,485	63,275,485	63,764,485
21	Less Accumulated Amortization CIAC	(17,376,245)	(17,525,421)	(17,675,492)	(17,826,597)	(17,979,009)	(18,132,451)	(18,287,078)	(18,442,930)
22	<b>Total Equity and liabilities</b>	<b>149,341,410</b>	<b>149,381,018</b>	<b>149,476,484</b>	<b>149,293,036</b>	<b>148,994,766</b>	<b>148,504,237</b>	<b>151,137,601</b>	<b>151,595,897</b>

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

Comparative Balance Sheet -  
 Equity Capital and Liabilities  
 Company: **United Water Florida**  
 Docket No. 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Intermediate Year ending 12/31/98

Line No.	Equity and Liabilities	31-Aug-98	30-Sep-98	31-Oct-98	30-Nov-98	31-Dec-98
1	Common Stock Issued	50,000	50,000	50,000	50,000	50,000
2	Preferred Stock Issued					
3	Additional Paid in Capital	67,318,339	67,318,339	67,318,339	68,781,299	70,290,794
4	Retained Earnings	26,354,201	26,417,357	26,480,513	26,543,669	26,606,825
5	Total Equity	93,722,541	93,785,697	93,848,853	95,374,968	96,947,619
6	Accounts Payable	1,164,941	1,164,941	1,164,941	1,164,941	1,217,365
7	Notes Payable					
8	Notes & Accts Pay. - Assc. Cos.					
9	Customer Deposits	6,000	6,000	6,000	6,000	6,000
10	Revenues Billed in Advance					
11	Accrued Taxes	1,691,453	1,777,570	1,953,063	824,875	1,751,129
12	Misc. Current & Accrued Liabilities	1,760,803	1,800,530	1,813,803	1,819,783	1,847,273
13	Total Current Liabilities	4,623,197	4,749,041	4,937,807	3,815,599	4,821,767
14	Advances for Construction	326,865	326,865	326,865	326,865	326,865
15	Deferred Income Taxes (IAS 109)	3,436,981	3,436,981	3,436,981	3,436,981	3,436,981
16	Deferred Income Taxes (liberalized depr.)	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426
17	Investment Tax Credit	1,160,843	1,158,909	1,156,977	1,155,049	1,153,124
18	Other Deferred Credits	1,386,564	965,439	966,524	967,801	1,028,417
19	Total deferred credits	8,110,679	7,687,620	7,686,773	7,686,122	7,744,813
20	Contributions in Aid of Construction (CIAC)	64,193,485	64,687,485	65,116,485	65,525,475	65,865,485
21	Less Accumulated Amortization CIAC	(18,599,840)	(18,757,930)	(18,917,086)	(19,077,253)	(19,238,180)
22	Total Equity and liabilities	152,050,062	152,151,912	152,672,831	153,324,911	156,141,505

Comparative Balance Sheet -  
 Equity Capital and Liabilities  
 Company: United Water Florida  
 Docket No. 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Projected Test Year ending 12/31/99

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

Florida Public Service Commission  
 Schedule: A-19  
 Page 1 of 2  
 Preparer: F. McGuire

(1) Line No. Equity and Liabilities	(2) 31-Dec-98	(3) 31-Jan-99	(4) 28-Feb-99	(5) Mar. 31, 1999	(6) 30-Apr-99	(7) 31-May-99	(8) June 30, 1999	(9) 31-Jul-99
1 Common Stock Issued	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
2 Preferred Stock Issued								
3 Additional Paid in Capital	70,290,794	70,290,794	70,290,794	70,290,794	70,895,646	71,191,218	71,591,429	78,387,858
4 Retained Earnings	26,606,825	26,607,572	26,608,317	26,609,062	26,609,808	26,610,554	26,611,299	26,612,043
5 Total Equity								
6 Accounts Payable	1,217,365	842,053	782,620	765,093	767,005	768,914	770,820	772,723
7 Notes Payable	-	-	-	-	-	-	-	-
8 Notes & Accts Pay. - Assc. Cos.	-	-	-	-	-	-	-	-
9 Customer Deposits	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
10 Revenues Billed in Advance	-	-	-	-	-	-	-	-
11 Accrued Taxes	1,751,129	1,751,129	1,751,129	1,751,129	1,751,129	1,751,129	1,751,129	1,751,129
12 Misc. Current & Accrued Liabilities	1,847,273	1,847,273	1,847,273	1,847,273	1,847,273	1,847,273	1,847,273	1,847,273
13 Total Current Liabilities								
14 Advances for Construction	326,865	326,865	326,865	326,865	326,865	326,865	326,865	326,865
15 Deferred Income Taxes (FAS 109)	3,436,981	3,436,981	3,436,981	3,436,981	3,436,981	3,436,981	3,436,981	3,436,981
16 Deferred Income Taxes (liberalized depr.)	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426
17 Investment Tax Credit	1,153,124	1,151,202	1,149,283	1,147,368	1,145,455	1,143,546	1,141,640	1,139,738
18 Other Deferred Credits	1,028,417	1,039,416	1,028,445	1,028,417	1,028,417	1,028,417	1,028,417	1,028,417
19 Total deferred credits								
20 Contributions in Aid of Construction (CIAC)	65,865,485	66,078,485	66,441,485	66,779,485	67,091,485	67,484,485	67,797,485	68,164,485
21 Less Accumulated Amortization CIAC	(19,238,180)	(19,399,635)	(19,561,982)	(19,725,153)	(19,889,118)	(20,054,055)	(20,219,787)	(20,386,420)
22 Total Equity and liabilities	156,141,505	155,827,562	155,956,637	156,112,741	156,866,373	157,390,754	157,938,978	164,936,518



Comparative Balance Sheet -  
 Equity Capital and Liabilities  
 Company: United Water Florida  
 Docket No. 980214-WS

Projected Test Year ending 12/31/99  
 Schedule: Projected Test Year ending 12/31/99

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

Florida Public Service Commission  
 Schedule: A-19  
 Page 2 of 2  
 Preparer: F. McGuire

(1) Line No.	Equity and Liabilities	(10)	(11)	(12)	(13)	(14)	(15)	13-Month Average
		30-Aug-99	Sept. 30, 1999	31-Oct-99	30-Nov-99	31-Dec-99	For Year Ending 12/31/99	
1	Common Stock Issued	50,000	50,000	50,000	50,000	50,000		50,000
2	Preferred Stock Issued							
3	Additional Paid in Capital	79,237,425	79,649,190	79,651,505	80,615,362	81,186,254		74,889,928
4	Retained Earnings	26,612,790	26,613,535	26,614,280	26,667,534	26,615,771		26,615,338
5	Total Equity							
6	Accounts Payable	774,622	776,519	778,412	780,302	951,068		826,732
7	Notes Payable							
8	Notes & Accts Pay. - Assc. Cos.							
9	Customer Deposits	6,000	6,000	6,000	6,000	6,000		6,000
10	Revenues Billed in Advance							
11	Accrued Taxes	1,751,129	1,751,129	1,751,129	1,751,129	1,751,129		1,751,129
12	Misc. Current & Accrued Liabilities	1,847,273	1,847,273	1,847,273	1,847,273	1,847,273		1,847,273
13	Total Current Liabilities							
14	Advances for Construction	326,865	326,865	326,865	326,865	326,865		326,865
15	Deferred Income Taxes (FAS 109)	3,436,981	3,436,981	3,436,981	3,436,981	3,436,981		3,436,981
16	Deferred Income Taxes (liberalized depr.)	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426		1,799,426
17	Investment Tax Credit	1,137,838	1,135,942	1,134,048	1,132,158	1,130,271		1,141,663
18	Other Deferred Credits	1,028,417	1,028,417	1,028,417	1,028,417	1,028,417		1,029,265
19	Total deferred credits							
20	Contributions in Aid of Construction (CIAC)	68,478,485	68,796,485	69,008,485	69,221,485	69,387,485		67,738,100
21	Less Accumulated Amortization CIAC	(20,553,851)	(20,722,046)	(20,890,757)	(21,059,986)	(21,229,610)		(20,225,429)
22	Total Equity and liabilities	165,933,401	166,495,717	166,542,065	167,602,947	168,287,331		161,233,271

**B**

Schedule of Water Net Operating Income  
 Company: United Water Florida  
 Schedule Year Ended  
 Projected: 1999

Florida Public Service Commission  
 Schedule B-1  
 Page 1 of 6  
 Docket No. 980214-WS  
 Preparer: Schreyer

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

LINE NO.	DESCRIPTION	Balance Per Books 1997	Utility Test year Adjustments	Utility Adjusted Test Year 1999	Requested Revenue Adjustment	Requested Annual Revenue	Supporting Schedules
1	OPERATING REVENUES	\$9,080,002	\$1,363,672	\$10,443,674	\$2,204,773	\$12,648,447	B-4
2	Operation and Maintenance	4,891,881	140,804	\$5,032,685	13,721	5,046,406	B-3 & B-5
3	Depreciation, Net of CIAC Amort.	938,042	892,416	\$1,830,458		1,830,458	B-13
4	Amortization of Acquisition Adjustment	192,902	(163,185)	\$29,717		29,717	G-30
5	Taxes Other Than Income	1,172,757	94,861	\$1,267,618	99,215	1,366,833	B-15
	OPERATING EXPENSES	7,195,582	964,896	8,160,478	112,936	8,273,414	
6	Operating Income Before Income Taxes	1,884,420	398,776	2,283,196	2,091,837	4,375,033	
	Income Taxes:						
	State Income Taxes	77,866	(35,182)	42,684	115,051	157,735	
	Federal Income Taxes	444,813	(205,969)	238,844	672,107	910,951	
7	Provision for Income Taxes	522,679	(241,151)	281,528	787,158	1,068,686	C-2
8	Utility Operating Income	\$1,361,741	639,927	2,001,668	1,304,679	3,306,347	
9	Rate Base	=====	=====	38,047,730		38,047,730	A-1
10	Rate of Return on Rate Base			5.26%		8.69%	
	Requested Revenue Adjustment	\$2,204,773	Requested Revenue Adjustment		\$2,204,773		
	Uncollectible Rate (Schedule G-2B)	0.62%	PSC Assessment		4.5%		
	Additional O&M Expenses-Uncollectibles	\$ 13,721	Additional Taxes Other-PSC Assmnt.		\$ 99,215		

Schedule of Water Net Operating Income  
 Company: United Water Florida  
 Schedule Year Ended  
 Intermediate: 1998

Florida Public Service Commission  
 Schedule B-1  
 Page 2 of 6  
 Docket No. 980214-WS  
 Preparer: Schreyer

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

LINE NO.	DESCRIPTION	Balance Per Books 1997	Utility 1998 Adjustments	Utility Adjusted Projected Year 1998	Requested Revenue Adjustment	Requested Annual Revenue	Supporting Schedules
1	OPERATING REVENUES	\$9,080,002	\$1,152,115	\$10,232,117	\$1,386,246	\$11,618,363	B-4
2	Operation and Maintenance	4,891,881	(112,016)	\$4,779,865	8,627	4,788,492	B-3 & B-5
3	Depreciation, Net of CIAC Amort.	938,042	346,760	\$1,284,802		1,284,802	B-13
4	Amortization of Acquisition Adjustment	192,902	(163,185)	\$29,717		29,717	G-30
5	Taxes Other Than Income	1,172,757	29,759	\$1,202,516	62,381	1,264,897	B-15
	OPERATING EXPENSES	7,195,582	101,318	7,296,900	71,008	7,367,908	
6	Operating Income Before Income Taxes	1,884,420	1,050,797	2,935,217	1,315,238	4,250,455	
	Income Taxes:						
	State Income Taxes	77,866	3,031	80,897	72,338	153,235	
	Federal Income Taxes	444,813	17,261	462,074	422,586	884,660	
7	Provision for Income Taxes	522,679	20,292	542,971	494,924	1,037,895	C-2
8	Utility Operating Income	\$1,361,741	1,030,505	2,392,246	820,314	3,212,560	
9	Rate Base			36,968,477		36,968,477	A-1
10	Rate of Return on Rate Base			6.47%		8.69%	
	Requested Revenue Adjustment	\$1,386,246			\$1,386,246		
	Uncollectible Rate (Schedule G-28)	0.62%			PSC Assessment 4.5%		
	Additional O&M Expenses-Uncollectibles	\$ 8,627			Additional Taxes Other-PSC Assmnt. \$ 62,381		

Schedule of Water Net Operating Income  
 Company: United Water Florida  
 Schedule Year Ended  
 Historical Base: 1997

Florida Public Service Commission  
 Schedule B-1  
 Page 3 of 6  
 Docket No. 980214-WS  
 Preparer: Schreyer

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

LINE NO.	DESCRIPTION	Balance Per Books 1997	Utility 1997 Adjustments	Utility Adjusted Base Year 1997	Requested Revenue Adjustment	Requested Annual Revenue	Supporting Schedules
1	OPERATING REVENUES	\$9,080,002	\$778,843	\$9,858,845	\$33,399	\$9,892,244	B-4
2	Operation and Maintenance	4,891,881	(380,340)	\$4,511,541	208	4,511,749	B-3 & B-5
3	Depreciation, Net of CIAC Amort.	938,042	0	\$938,042		938,042	B-13
4	Amortization of Acquisition Adjustment	192,902	(163,185)	\$29,717		29,717	G-30
5	Taxes Other Than Income	1,172,757	(158,673)	\$1,014,084	1,503	1,015,587	B-15
	OPERATING EXPENSES	7,195,582	(702,198)	6,493,384	1,711	6,495,095	
6	Operating Income Before Income Taxes	1,884,420	1,481,041	3,365,461	31,688	3,397,149	
	Income Taxes:						
	State Income Taxes	77,866	39,862	117,728	1,743	119,471	
	Federal Income Taxes	444,813	232,421	677,234	10,182	687,416	
7	Provision for Income Taxes	522,679	272,283	794,962	11,925	806,887	C-2
8	Utility Operating Income	\$1,361,741	1,208,758	2,570,499	19,764	2,590,262	
9	Rate Base			27,066,501		27,066,501	A-1
10	Rate of Return on Rate Base			9.50%		9.57%	
	Requested Revenue Adjustment	\$33,399	Requested Revenue Adjustment		\$33,399		
	Uncollectible Rate (Schedule G-28)	0.62%	PSC Assessment		4.5%		
	Additional O&M Expenses-Uncollectibles	\$ 208	Additional Taxes Other-PSC Assmnt.		\$ 1,503		

\* Per Commission Order No PSC-940451-WS.

Schedule of Combined Water and Wastewater Net Operating Income  
 Company: United Water Florida  
 Schedule Year Ended  
 Projected: 1999

Florida Public Service Commission  
 Schedule: B-1  
 Page 4 of 6  
 Docket No: 980214-WS  
 Preparer: Schreyer

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

LINE NO.	DESCRIPTION	Balance Per Books 1997	Utility Test Year Adjustments	Utility Adjusted Test Year 1999	Requested Revenue Adjustment	Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	\$25,455,519	\$3,696,384	\$29,151,903	\$5,271,913	\$34,423,816	B-4
	OPERATING EXPENSES:						
2	Operation and Maintenance	\$12,085,597	1,829,481	\$13,915,078	32,808	13,947,886	B-3 & B-5
3	Depreciation, Net of CIAC Amort.	3,075,331	2,166,469	5,241,800		5,241,800	B-13
4	Amortization of Acquisition Adjustment	536,457	(463,341)	73,116		73,116	G-30
5	Taxes Other Than Income	2,828,072	515,671	3,343,743	237,236	3,580,979	B-15
	OPERATING EXPENSES	18,525,457	4,048,280	22,573,737	270,044	22,843,781	
6	Operating Income Before Income Taxes	\$ 6,930,062	\$ (351,896)	\$ 6,578,166	\$ 5,001,869	\$ 11,580,035	
	INCOME TAXES:						
	State income Taxes	216,298	(74,118)	142,180	275,103	417,283	
	Federal Income Taxes	1,234,689	(439,138)	795,551	1,607,100	2,402,651	
7	Provision for Income Taxes	1,450,987	(513,256)	937,731	1,882,203	2,819,934	C-2
8	Utility Operating Income	\$ 5,479,075	\$ 161,360	\$ 5,640,435	\$ 3,119,666	\$ 8,760,102	
9	Rate Base	=====	=====	\$100,806,702	=====	\$ 100,806,702	A-1
10	Rate of Return on Rate Base			5.60%		8.69%	
	Requested Revenue Adjustment	\$5,271,913			\$5,271,913		
	Uncollectible Rate (Schedule G-28)	0.62%			PSC Assessment	4.50%	
	Additional O&M Expenses-Uncollectibles	\$ 32,808			Additional Taxes Other-PSC Assmnt.	\$ 237,236	

Schedule Combined Water and Wastewater Net Operating Income  
 Company: United Water Florida  
 Schedule Year Ended  
 Intermediate: 1998

Florida Public Service Commission  
 Schedule: B-1  
 Page 5 of 6  
 Docket No: 980214-WS  
 Preparer: Schreyer

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

LINE NO.	DESCRIPTION	Balance Per Books 1997	Utility 1998 Adjustments	Utility Adjusted Projected Year 1998	Requested Revenue Adjustment	Requested Annual Revenues	Supporting Schedules
1	<b>OPERATING REVENUES</b>	\$25,455,519	\$3,164,879	\$28,620,398	\$2,790,412	\$31,410,810	B-4
	<b>OPERATING EXPENSES:</b>						
2	Operation and Maintenance	\$12,085,597	1,172,462	\$13,258,059	17,365	\$13,275,424	B-3 & B-5
3	Depreciation, Net of CIAC Amort.	\$3,075,331	598,581	\$3,673,912		\$3,673,912	B-13
4	Amortization of Acquisition Adjustment	\$536,457	(463,343)	\$73,114		\$73,114	G-30
5	Taxes Other Than Income	\$2,828,072	351,417	\$3,179,489	125,569	\$3,305,058	B-15
	<b>OPERATING EXPENSES</b>	<b>18,525,457</b>	<b>1,659,117</b>	<b>20,184,574</b>	<b>142,934</b>	<b>20,327,508</b>	
6	Operating Income Before Income Taxes	6,930,062	1,505,762	8,435,824	2,647,478	11,083,302	
	<b>INCOME TAXES:</b>						
	State Income Taxes	\$216,298	37,428	\$253,726	145,611	\$399,338	
	Federal Income Taxes	\$1,234,689	212,495	\$1,447,184	850,635	\$2,297,819	
7	Provision for Income Taxes	1,450,987	249,923	1,700,910	996,246	2,697,157	C-2
8	Utility Operating Income	\$5,479,075	1,255,839	\$6,734,914	1,651,232	\$8,386,146	
9	Rate Base			\$96,503,421		96,503,421	A-1
10	Rate of Return on Rate Base			6.98%		8.69%	
	Requested Revenue Adjustment	\$2,790,412			Requested Revenue Adjustment	\$2,790,412	
	Uncollectible Rate (Schedule G-28)	0.62%			PSC Assessment	4.50%	
	Additional O&M Expenses-Uncollectibles	\$ 17,365			Additional Taxes Other-PSC Assmnt.	\$ 125,569	

Schedule of Combined Water and Wastewater Net Operating Income  
 Company: United Water Florida  
 Schedule Year Ended  
 Historical Base : 1997

Florida Public Service Commission  
 Schedule: B-1  
 Page 6 of 6  
 Docket No: 980214-WS  
 Preparer: Schreyer

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

LINE NO.	DESCRIPTION	Balance Per Books 1997	Utility 1997 Adjustments	Utility Adjusted Base Year 1997	Requested Revenue Adjustment	Requested Annual Revenues	Supporting Schedules
1	<b>OPERATING REVENUES</b>	\$25,455,519	\$2,095,217	\$27,550,736	\$855,081	\$28,405,817	B-4
	<b>OPERATING EXPENSES:</b>						
2	Operation and Maintenance	\$12,085,597	341,767	\$12,427,364	5,321	\$12,432,685	B-3 & B-5
3	Depreciation, Net of CIAC Amort.	\$3,075,331	0	\$3,075,331		\$3,075,331	B-13
4	Amortization of Aquisition Adjustment	\$536,457	(463,341)	\$73,116		\$73,116	G-30
5	Taxes Other Than Income	\$2,828,072	450	\$2,828,522	38,479	\$2,867,001	B-15
	<b>OPERATING EXPENSES</b>	18,525,457	(121,124)	18,404,333	43,800	18,448,133	
6	<b>Operating Income Before Income Taxes</b>	6,930,062	2,216,341	9,146,403	811,281	9,957,684	
	<b>INCOME TAXES:</b>						
	State Income Taxes	\$216,298	89,139	\$305,437	44,620	\$350,057	
	Federal Income Taxes	\$1,234,689	514,579	\$1,749,268	280,665	\$2,009,933	
7	<b>Provision for Income Taxes</b>	1,450,987	603,718	2,054,705	305,285	2,359,990	C-2
8	<b>Utility Operating Income</b>	\$5,479,075	1,612,623	\$7,091,698	505,996	\$7,597,694	
9	<b>Rate Base</b>			\$79,390,753		79,390,753	A-1
10	<b>Rate of Return on Rate Base</b>			8.93%		9.57% *	
	<b>Requested Revenue Adjustment</b>	\$855,081			\$855,081		
	<b>Uncollectible Rate (Schedule G-28)</b>	0.62%			PSC Assessment 4.50%		
	<b>Additional O&amp;M Expenses-Uncollectibles</b>	\$ 5,321			Additional Taxes Other-PSC Assmnt. \$ 38,479		

\* Per Commission Order No. PSC-960451-WS.



Schedule of Wastewater Net Operating Income  
 Company: United Water Florida  
 Schedule Year Ended  
 Projected: 1999

Florida Public Service Commission  
 Schedule B-2  
 Page 1 of 3  
 Docket No. 980214-WS  
 Preparer: Schreyer

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

LINE NO.	DESCRIPTION	Balance Per Books 1997	Utility Test Year Adjustments	Utility Adjusted Test Year 1999	Requested Revenue Adjustment	Requested Annual Revenue	Supporting Schedules
1	OPERATING REVENUES	\$16,375,517	\$2,332,712	\$18,708,229	\$3,067,140	\$21,775,369	B-4
2	Operation and Maintenance	7,193,716	1,688,677	8,882,393	19,087	8,901,480	B-3 & B-5
3	Depreciation, Net of CIAC Amort.	2,137,289	1,274,053	3,411,342		3,411,342	B-13
4	Amortization of Acquisition Adjustment	343,555	(300,156)	43,399		43,399	G-30
5	Taxes Other Than Income	1,655,315	420,810	2,076,125	138,021	2,214,146	B-15
	OPERATING EXPENSES	11,329,875	3,083,384	14,413,259	157,108	14,570,367	
6	Operating Income Before Income Taxes	5,045,642	(750,672)	4,294,970	2,910,032	7,205,002	
	INCOME TAXES:						
	State Income Taxes	138,432	(38,936)	99,496	160,052	259,547	
	Federal Income Taxes	789,876	(233,169)	556,707	934,993	1,491,700	
7	Provision for Income Taxes	928,308	(272,105)	656,203	1,095,045	1,751,247	C-2
8	Utility Operating Income	\$4,117,334	(478,567)	3,638,767	1,814,987	5,453,755	
9	Rate Base			62,758,972		62,758,972	A-1
10	Rate of Return on Rate Base			5.80%		8.69%	
	Requested Revenue Adjustment	\$3,067,140		Requested Revenue Adjustment	\$3,067,140		
	Uncollectible Rate (Schedule G-28)	0.62%		PSC Assessment	4.50%		
	Additional O&M Expenses-Uncollectibles	\$ 19,087		Additional Taxes Other-PSC Assmnt.	\$ 138,021		

Schedule of Wastewater Net Operating Income  
 Company: United Water Florida  
 Schedule Year Ended  
 Intermediate: 1998

Florida Public Service Commission  
 Schedule B-2  
 Page 2 of 3  
 Docket No. 980214-WS  
 Preparer: Schreyer

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

LINE NO.	DESCRIPTION	Balance Per Books 1997	Utility 1998 Adjustments	Utility Adjusted Projected Year 1998	Requested Revenue Adjustment	Requested Annual Revenue	Supporting Schedules
1	OPERATING REVENUES	\$16,375,517	\$2,012,764	\$18,388,281	\$1,404,167	\$19,792,448	B-4
2	Operation and Maintenance	7,193,716	1,284,478	8,478,194	8,738	8,486,932	B-3 & B-5
3	Depreciation, Net of CIAC Amort.	2,137,289	251,821	2,389,110		2,389,110	B-13
4	Amortization of Acquisition Adjustment	343,555	(300,158)	43,397		43,397	G-30
5	Taxes Other Than Income	1,655,315	321,658	1,976,973	63,188	2,040,161	B-15
	OPERATING EXPENSES	11,329,875	1,557,799	12,887,674	71,926	12,959,600	
6	Operating Income Before Income Taxes	5,045,642	454,965	5,500,607	1,332,241	6,832,848	
	INCOME TAXES:						
	State Income Taxes	138,432	34,398	172,830	73,273	246,103	
	Federal Income Taxes	789,876	195,234	985,110	428,049	1,413,159	
7	Provision for Income Taxes	928,308	229,632	1,157,940	501,322	1,659,262	C-2
8	Utility Operating Income	\$4,117,334	225,333	4,342,667	830,919	5,173,586	
9	Rate Base			59,534,944		59,534,944	A-1
10	Rate of Return on Rate Base			7.29%		8.69%	
	Requested Revenue Adjustment	\$1,404,167			Requested Revenue Adjustment	\$1,404,167	
	Uncollectible Rate (Schedule G-28)	0.62%			PSC Assessment	4.50%	
	Additional O&M Expenses-Uncollectibles	\$ 8,738			Additional Taxes Other-PSC Assmnt.	\$ 83,188	

Schedule of Wastewater Net Operating Income  
 Company: United Water Florida  
 Schedule Year Ended  
 Historical Base: 1997

Florida Public Service Commission  
 Schedule B-2  
 Page 3 of 3  
 Docket No.980214-WS  
 Preparer: Schreyer

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

LINE NO.	DESCRIPTION	Balance Per Books 1997	Utility 1997 Adjustments	Utility Adjusted Base Year 1997	Requested Revenue Adjustment	Requested Annual Revenue	Supporting Schedules
1	OPERATING REVENUES	\$16,375,517	\$1,316,374	\$17,691,891	\$821,680	\$18,513,571	B-4
2	Operation and Maintenance	7,193,716	722,107	7,915,823	5,113	7,920,936	B-3 & B-5
3	Depreciation, Net of CIAC Amort.	2,137,289	0	2,137,289		2,137,289	B-13
4	Amortization of Acquisition Adjustment	343,555	(300,156)	43,399		43,399	G-30
5	Taxes Other Than Income	1,655,315	159,123	1,814,438	36,976	1,851,414	B-15
	OPERATING EXPENSES	11,329,875	581,074	11,910,949	42,089	11,953,038	
6	Operating Income Before Income Taxes	5,045,642	735,300	5,780,942	779,591	6,560,533	
	INCOME TAXES:						
	State Income Taxes	138,432	49,277	187,709	42,878	230,587	
	Federal Income Taxes	789,876	282,158	1,072,034	250,483	1,322,517	
7	Provision for Income Taxes	928,308	331,435	1,259,743	293,361	1,553,104	C-2
8	Utility Operating Income	\$4,117,334	403,865	4,521,199	486,231	5,007,430	
9	Rate Base			52,324,252		52,324,252	A-1
10	Rate of Return on Rate Base			8.64%		9.57% *	
	Requested Revenue Adjustment	\$821,680			\$821,680		
	Uncollectible Rate (Schedule G-2B)	0.62%			PSC Assessment 4.50%		
	Additional O&M Expenses-Uncollectibles	\$ 5,113			Additional Taxes Other-PSC Assmnt. \$ 36,976		

\* Per Commission Order No.PSC-960451-WS.

## Adjustments to Operating Statements

Florida Public Service Commission

United Water Florida - Combined (Water and Wastewater)  
 Schedule Year Ending: 1997, 1998 and 1999  
 Historic: 1997  
 Projected: 1998 and 1999

Schedule B-3  
 Page 1 of 3  
 Docket: 980214-WS  
 Preparer: Schreyer/Egan-Long  
 Recap Schedules B-1 and B-2

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement

Schedule	Description	Base			Test	
		Year	12/31/98	12/31/98	Year	12/31/99
		12/31/97	12/31/98	Adjustment	12/31/99	Adjustment
G-13	Amortizations	387,705.08	309,261.00	(78,444.08)	456,356.90	68,651.82
G-14	Chemicals	232,534.28	252,050.04	19,515.76	258,292.04	25,757.76
G-15	General Insurance	390,282.65	401,117.00	10,834.35	401,117.00	10,834.35
G-16	Leased Office Equipment	94,956.96	98,986.88	4,029.92	98,986.88	4,029.92
G-17	Medical and Life	549,392.26	671,106.60	121,214.34	673,113.96	123,221.70
G-18	Monthly Billing	-	285,261.45	285,261.45	285,261.45	285,261.45
G-19	Other General Expenses	4,335,514.67	4,466,929.66	131,414.99	4,565,202.11	229,687.44
G-20	Outside Sewage Treatment	236,743.90	362,929.94	126,186.04	372,035.84	135,291.94
G-21	Payroll Overheads to Construction	(75,104.18)	(337,661.50)	(262,557.32)	(347,718.00)	(272,613.82)
G-22	Pension	57,660.00	55,005.00	(2,655.00)	55,005.00	(2,655.00)
G-23	Post Retirement Benefits	235,348.00	581,765.87	345,917.87	616,898.87	381,050.87
G-24	Purchased Power	1,136,987.19	1,232,560.51	96,573.32	1,263,257.15	127,269.96
G-25	Rate Case Expense	57,024.00	114,892.00	57,868.00	285,439.00	228,415.00
G-26	Salaries and Wages	3,472,738.26	3,804,868.45	332,080.19	3,957,063.19	484,274.93
G-27	Sludge Hauling	500,467.50	487,248.30	(13,219.20)	499,472.48	(995.02)
G-28	Uncollectibles	192,477.87	192,394.14	(83.73)	195,950.60	3,472.73
G-29	Vehicle Leasing	280,819.04	279,343.38	(1,475.66)	279,343.38	(1,475.66)
	<b>TOTAL O&amp;M</b>	<b>12,085,597.48</b>	<b>13,258,058.73</b>	<b>1,172,461.25</b>	<b>13,915,077.86</b>	<b>1,829,480.38</b>
G-30	Amortization of Acquisition Adjustment	536,457.00	73,116.00	(463,341.00)	73,116.00	(463,341.00)
G-31	Depreciation Expense	3,075,331.00	3,673,912.00	598,581.00	5,241,800.00	2,166,469.00
	<b>GENERAL TAXES</b>					
G-32	PSC Assessment	1,145,498.36	1,287,917.91	142,419.55	1,311,835.64	166,337.28
G-33	Payroll Taxes	334,434.84	344,151.15	9,716.31	357,530.49	23,095.65
G-34	Ad Valorem Taxes	1,339,610.00	1,538,289.11	198,679.11	1,665,044.13	325,434.13
G-35	Other General Taxes	8,529.25	9,131.90	602.65	9,332.80	803.55
	<b>TOTAL GENERAL TAXES</b>	<b>2,828,072.45</b>	<b>3,179,490.07</b>	<b>351,417.62</b>	<b>3,343,743.06</b>	<b>515,670.61</b>

## Adjustments to Operating Statements

Florida Public Service Commission

United Water Florida - Water  
 Schedule Year Ending: 1997, 1998 and 1999  
 Historic: 1997  
 Projected : 1998 and 1999

Schedule B-3  
 Page 2 of 3  
 Docket:980214-WS  
 Preparer: Schreyer/Egan-Long  
 Recap Schedules B-1 and B-2

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement

Schedule	Description	Base	12/31/98	12/31/98	Test	12/31/99
		Year				
G-13	Amortizations	277,794.08	194,221.44	(83,572.64)	267,246.59	(10,547.49)
G-14	Chemicals	135,706.08	147,173.83	11,467.75	150,784.48	15,078.40
G-15	General Insurance	141,997.42	144,402.12	2,404.70	144,402.12	2,404.70
G-16	Leased Office Equipment	81,103.95	35,635.28	(45,468.67)	35,635.28	(45,468.67)
G-17	Medical and Life	173,228.58	241,598.38	68,369.80	242,321.03	69,092.45
G-18	Monthly Billing		156,893.80	156,893.80	156,893.80	156,893.80
G-19	Other General Expenses	1,703,005.41	1,766,883.98	63,878.57	1,805,755.42	102,750.02
G-20	Outside Sewage Treatment	25,868.95		(25,868.95)		(25,868.95)
G-21	Payroll Overheads to Construction	(33,067.55)	(121,558.14)	(88,490.59)	(125,178.48)	(92,110.93)
G-22	Pension	20,783.00	19,802.00	(981.00)	19,802.00	(981.00)
G-23	Post Retirement Benefits	91,922.00	209,436.00	117,514.00	222,084.00	130,162.00
G-24	Purchased Power	379,627.67	410,022.59	30,394.92	420,081.79	40,454.12
G-25	Rate Case Expense	57,024.00	41,361.00	(15,663.00)	102,758.00	45,734.00
G-26	Salaries and Wages	1,611,183.35	1,369,752.64	(241,430.71)	1,424,542.75	(186,640.60)
G-27	Sludge Hauling			-		-
G-28	Uncollectibles	\$101,191	\$63,676	(37,514.82)	\$64,993	(36,197.96)
G-29	Vehicle Leasing	124,510.96	100,563.57	(23,947.39)	100,563.57	(23,947.39)
	<b>TOTAL O&amp;M</b>	<b>4,891,878.86</b>	<b>4,779,864.63</b>	<b>(112,014.23)</b>	<b>5,032,685.36</b>	<b>140,806.50</b>
G-30	Amortization of Acquisition Adjustment	192,902.00	29,717.00	(163,185.00)	29,717.00	(163,185.00)
G-31	Depreciation Expense	938,042.00	1,284,802.00	346,760.00	1,830,458.00	892,416.00
	<b>GENERAL TAXES</b>					
G-32	PSC Assessment	408,600	460,445	51,845.19	469,965	61,365.26
G-33	Payroll Taxes	279,232.55	123,894.41	(155,338.14)	128,710.98	(150,521.57)
G-34	Ad Valorem Taxes	482,274.00	615,315.64	133,041.64	666,017.65	183,743.65
G-35	Other General Taxes	2,651.65	2,861.48	209.83	2,924.43	272.78
	<b>TOTAL GENERAL TAXES</b>	<b>1,172,758</b>	<b>1,202,517</b>	<b>29,759</b>	<b>1,267,618</b>	<b>94,860</b>

Adjustments to Operating Statements

Florida Public Service Commission

United Water Florida - Wastewater  
 Schedule Year Ending: 1997, 1998 and 1999  
 Historic: 1997  
 Projected : 1998 and 1999

Schedule B-3  
 Page 3 of 3  
 Docket:980214-WS  
 Preparer: Schreyer/Egan-Long  
 Recap Schedules B-1 and B-2

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement

Schedule	Description	Base	12/31/98	12/31/98	Adjustment	Test	12/31/99	Adjustment
		Year				Year		
		12/31/97				12/31/99		
G-13	Amortizations	109,911.00	115,039.56	5,128.56		189,110.31	79,199.31	
G-14	Chemicals	96,828.20	104,876.22	8,048.02		107,507.56	10,679.36	
G-15	General Insurance	248,285.23	256,714.88	8,429.65		256,714.88	8,429.65	
G-16	Leased Office Equipment	13,853.01	63,351.60	49,498.59		63,351.60	49,498.59	
G-17	Medical and Life	376,663.68	429,508.22	52,844.54		430,792.93	54,129.25	
G-18	Monthly Billing		128,367.65	128,367.65		128,367.65	128,367.65	
G-19	Other General Expenses	2,632,509.25	2,700,045.68	67,536.42		2,759,446.69	126,937.43	
G-20	Outside Sewage Treatment	210,874.95	362,929.94	152,054.99		372,035.84	161,160.89	
G-21	Payroll Overheads to Construction	(42,036.63)	(216,103.36)	(174,066.73)		(222,539.52)	(180,502.89)	
G-22	Pension	36,877.00	35,203.00	(1,674.00)		35,203.00	(1,674.00)	
G-23	Post Retirement Benefits	143,925.00	372,329.87	228,403.87		394,814.87	250,888.37	
G-24	Purchased Power	756,353.52	822,537.92	66,178.40		843,175.36	86,815.84	
G-25	Rate Case Expense		73,531.00	73,531.00		182,681.00	182,681.00	
G-26	Salaries and Wages	1,861,604.91	2,435,115.81	573,510.90		2,532,520.44	670,915.53	
G-27	Sludge Hauling	500,467.50	487,248.30	(13,219.20)		499,472.48	(995.02)	
G-28	Uncollectibles	91,286.91	\$128,718	37,431.09		\$130,958	39,670.69	
G-29	Vehicle Leasing	156,308.08	178,779.81	22,471.73		178,779.81	22,471.73	
	TOTAL O&M	7,193,718.52	8,478,194.10	1,284,475.48		8,882,392.50	1,688,673.38	
G-30	Amortization of Acquisition Adjustment	343,555.00	43,399.00	(300,156.00)		43,399.00	(300,156.00)	
G-31	Depreciation Expense	2,137,289.00	2,389,110.00	251,821.00		3,411,342.00	1,274,053.00	
	GENERAL TAXES							
G-32	PSC Assessment	736,898.29	827,472.65	90,574.36		841,870.31	104,972.02	
G-33	Payroll Taxes	55,202.29	220,256.74	165,054.45		228,819.52	173,617.23	
G-34	Ad Valorem Taxes	857,336.00	922,973.46	65,637.46		999,026.48	141,690.48	
G-35	Other General Taxes	5,877.60	6,270.42	392.82		6,408.36	530.76	
	TOTAL GENERAL TAXES	1,655,314.18	1,976,973.26	321,659.08		2,076,124.66	420,810.49	

**Base Year Operating Revenues**

**Florida Public Service Commission**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Explanation: Complete the following revenue schedule  
 for the historical test year or base year.

Schedule: B-4  
 Page 1 of 1  
 Preparer: F. Gradilone  
 Recap Schedules: B-1, B-2

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Total Water	Account No. and Description	(1) Total Sewer
1	460 Unmetered Water Revenue	\$0	521.1 Flat Rate - Residential	\$0
2	461.1 Metered - Residential	\$4,677,890	521.2 Flat Rate - Commercial	\$0
3	461.2 Metered - Commercial	\$3,628,098	521.3 Flat Rate - Industrial	\$0
4	461.3 Metered - Industrial	\$0	521.4 Flat Rate - Public Authorities	\$0
5	461.4 Metered - Public Authorities	\$259,024	521.5 Flat Rate - Multi-Family	\$0
6	461.5 Metered - Multi-Family	\$0	521.6 Flat Rate - Other	\$0
7	462.1 Public Fire Protection	\$0	522.1 Measured - Residential	\$6,629,644
8	462.2 Private Fire Protection	\$185,504	522.2 Measured - Commercial	\$8,756,032
9	464 Other Sales - Public Authorities	\$0	522.3 Measured - Industrial	\$0
10	465 Irrigation Customers	\$0	522.4 Measured - Public Authority	\$406,092
11	466 Sales for Resale	\$0	522.5 Measured - Multi-Family	\$0
12	467 Interdepartmental Sales	\$0	523 Other Sales - Public Authorities	\$0
13			524 Revenues from Other Systems	\$0
14			525 Interdepartmental Sales	\$0
15				
16	<b>TOTAL WATER SALES</b>	<b>\$8,750,516</b>	<b>TOTAL SEWER SALES</b>	<b>\$15,791,768</b>
17				
18				
19	<b>OTHER WATER REVENUES</b>		<b>OTHER SEWER REVENUES</b>	
20	470 Unbilled Revenues	\$214,141	526 Miscellaneous Revenue	\$10,028
21	471 Misc. Service Revenues	\$109,764	531 Sale of Sludge	\$0
22	472 Rents From Water Property	\$2,052	532 Forfeited Discounts	\$0
23	473 Interdepartmental Rents	\$0	534 Rents From Sewer Property	\$0
24	474 Other Water Revenues	\$3,529	535 Interdepartmental Rents	\$0
25			536 Other Sewer Revenues	\$0
26			Unbilled Revenues	\$573,722
27				
28	<b>TOTAL OTHER WATER REVENUES</b>	<b>\$329,486</b>	<b>TOTAL OTHER SEWER REVENUES</b>	<b>\$583,750</b>
29				
30	<b>TOTAL WATER OPERATING REVENUES</b>	<b>\$9,080,002</b>	<b>TOTAL SEWER OPERATING REVENUES</b>	<b>\$16,375,518</b>
31				
32				
33	<b>TOTAL OPERATING REVENUES WATER AND SEWER SYSTEMS COMBINED</b>			<b>\$25,455,520</b>

195

**Operation and Maintenance Expenses by Month - Water**  
**Company: United Water Florida**  
**Docket:980214-WS**  
**Historic: 1997**  
**Projected 1998 and 1999**

**Schedule: B-5**  
**Page 1 of 6**  
**Preparer: Schreyer/Egan-Long**  
**Recap Schedules: B-1**

**Explanation: Provide a schedule of operation and maintenance expense by primary account for each month of the test year.**

Line #	PSC Account	Account Name	1/31/99	2/28/99	3/31/99	4/30/99	5/31/99	6/30/99
1	601	Salary and Wages - Employees	111,634.76	111,634.76	111,634.76	111,634.76	111,634.76	111,634.76
2	604	Employee Pensions and Benefits	48,628.04	48,628.04	48,628.04	48,628.04	48,628.04	48,628.04
3	610	Purchased Water	9,327.24	9,327.24	9,327.24	9,327.24	9,327.24	9,327.24
4	615	Purchased Power	35,837.25	35,837.25	35,837.25	35,837.25	35,837.25	35,837.25
5	616	Fuel for Power Purchased	600.67	600.67	600.67	600.67	600.67	600.67
6	618	Chemicals	12,734.88	12,734.88	12,734.88	12,734.88	12,734.88	12,734.88
7	620	Materials and Supplies	20,769.68	20,769.68	20,769.68	20,769.68	20,769.68	20,769.68
8	631	Contractual Services - Engineering	-	-	-	-	-	-
9	632	Contractual Services - Accounting	1,104.85	1,104.85	1,104.85	1,104.85	1,104.85	1,104.85
10	633	Contractual Services - Legal	4,392.78	4,392.78	4,392.78	4,392.78	4,392.78	4,392.78
11	634	Contractual Services - Management Fees	38,909.00	38,909.00	38,909.00	38,909.00	38,909.00	38,909.00
12	635	Contractual Services - Other	51,496.24	51,496.24	51,496.24	51,496.24	51,496.24	51,496.24
13	641	Rental of Building/ Real Property	883.51	883.51	883.51	883.51	883.51	883.51
14	642	Rental of Equipment	4,274.75	4,274.75	4,274.75	4,274.75	4,274.75	4,274.75
15	650	Transportation Expenses	15,875.58	15,875.58	15,875.58	15,875.58	15,875.58	15,875.58
16	656	Insurance - Vehicle	-	-	-	-	-	-
17	657	Insurance - General Liability	5,930.10	5,930.10	5,930.10	5,930.10	5,930.10	5,930.10
18	658	Insurance - Workman's Compensation	-	-	-	-	-	-
19	659	Insurance - Other	6,103.41	6,103.41	6,103.41	6,103.41	6,103.41	6,103.41
20	660	Advertising Expenses	330.98	330.98	330.98	330.98	330.98	330.98
21	666	Regulatory Commission Expense	8,563.17	8,563.17	8,563.17	8,563.17	8,563.17	8,563.17
22	667	Regulatory Commission Expense - Other	-	-	-	-	-	-
23	670	Bad Debt Expenses	5,444.05	5,444.05	5,444.05	5,444.05	5,444.05	5,444.05
24	675	Miscellaneous Expenses	36,549.50	36,549.50	36,549.50	36,549.50	36,549.50	36,549.50
		<b>TOTAL OPERATING EXPENSES</b>	<b>419,390.44</b>	<b>419,390.44</b>	<b>419,390.44</b>	<b>419,390.44</b>	<b>419,390.44</b>	<b>419,390.44</b>

196



Operation and Maintenance Expenses by Month - Water  
 Company: United Water Florida  
 Docket:980214-WS  
 Historic: 1997  
 Projected 1998 and 1999

Schedule: B-5  
 Page 2 of 6  
 Preparer: Schreyer/Egan-Long  
 Recap Schedules: B-1

Line #	PSC Account	Account Name	7/31/99	8/31/99	9/30/99	10/31/99	11/30/99	12/31/99	TOTAL
1	601	Salary and Wages - Employees	111,634.76	111,634.76	111,634.76	111,634.76	111,634.76	111,634.76	1,339,617.10
2	604	Employee Pensions and Benefits	48,628.04	48,628.04	48,628.04	48,628.04	48,628.04	48,628.04	583,536.50
3	610	Purchased Water	9,327.24	9,327.24	9,327.24	9,327.24	9,327.24	9,327.24	111,926.91
4	615	Purchased Power	35,837.25	35,837.25	35,837.25	35,837.25	35,837.25	35,837.25	430,046.99
5	616	Fuel for Power Purchased	600.67	600.67	600.67	600.67	600.67	600.67	7,207.98
6	618	Chemicals	12,734.88	12,734.88	12,734.88	12,734.88	12,734.88	12,734.88	152,818.57
7	620	Materials and Supplies	20,769.68	20,769.68	20,769.68	20,769.68	20,769.68	20,769.68	249,236.14
8	631	Contractual Services - Engineering	-	-	-	-	-	-	-
9	632	Contractual Services - Accounting	1,104.85	1,104.85	1,104.85	1,104.85	1,104.85	1,104.85	13,258.25
10	633	Contractual Services - Legal	4,392.78	4,392.78	4,392.78	4,392.78	4,392.78	4,392.78	52,713.39
11	634	Contractual Services - Management Fees	38,909.00	38,909.00	38,909.00	38,909.00	38,909.00	38,909.00	466,907.99
12	635	Contractual Services - Other	51,496.24	51,496.24	51,496.24	51,496.24	51,496.24	51,496.24	617,954.89
13	641	Rental of Building/ Real Property	883.51	883.51	883.51	883.51	883.51	883.51	10,602.15
14	642	Rental of Equipment	4,274.75	4,274.75	4,274.75	4,274.75	4,274.75	4,274.75	51,297.03
15	650	Transportation Expenses	15,875.58	15,875.58	15,875.58	15,875.58	15,875.58	15,875.58	190,507.00
16	656	Insurance - Vehicle	-	-	-	-	-	-	-
17	657	Insurance - General Liability	5,930.10	5,930.10	5,930.10	5,930.10	5,930.10	5,930.10	71,161.20
18	658	Insurance - Workman's Compensation	-	-	-	-	-	-	-
19	659	Insurance - Other	6,103.41	6,103.41	6,103.41	6,103.41	6,103.41	6,103.41	73,240.92
20	660	Advertising Expenses	330.98	330.98	330.98	330.98	330.98	330.98	3,971.75
21	666	Regulatory Commission Expense	8,563.17	8,563.17	8,563.17	8,563.17	8,563.17	8,563.17	102,758.00
22	667	Regulatory Commission Expense - Other	-	-	-	-	-	-	-
23	670	Bad Debt Expenses	5,444.05	5,444.05	5,444.05	5,444.05	5,444.05	5,444.05	65,328.57
24	675	Miscellaneous Expenses	36,549.50	36,549.50	36,549.50	36,549.50	36,549.50	36,549.50	438,594.00
		<b>TOTAL OPERATING EXPENSES</b>	<b>419,390.44</b>	<b>419,390.44</b>	<b>419,390.44</b>	<b>419,390.44</b>	<b>419,390.44</b>	<b>419,390.44</b>	<b>5,032,685.36</b>

197

**Operation and Maintenance Expenses by Month - Water**  
**Company: United Water Florida**  
**Docket:980214-WS**  
**Historic: 1997**  
**Projected 1998 and 1999**

**Schedule: B-5**  
**Page 3 of 6**  
**Preparer: Schreyer/Egan-Long**  
**Recap Schedules: B-1**

**Explanation: Provide a schedule of operation and maintenance expense by primary account for each month of the test year.**

Line #	PSC Account	Account Name	1/31/98	2/28/98	3/31/98	4/30/98	5/31/98	6/30/98
1	601	Salary and Wages - Employees	106,401	106,401	106,401	106,401	106,401	106,401
2	604	Employee Pensions and Benefits	47,262	47,262	47,262	47,262	47,262	47,262
3	610	Purchased Water	9,126	9,126	9,126	9,126	9,126	9,126
4	615	Purchased Power	34,883	34,883	34,883	34,883	34,883	34,883
5	616	Fuel for Power Purchased	486	486	486	486	486	486
6	618	Chemicals	12,344	12,344	12,344	12,344	12,344	12,344
7	620	Materials and Supplies	19,295	19,295	19,295	19,295	19,295	19,295
8	631	Contractual Services - Engineering	-	-	-	-	-	-
9	632	Contractual Services - Accounting	1,081	1,081	1,081	1,081	1,081	1,081
10	633	Contractual Services - Legal	4,298	4,298	4,298	4,298	4,298	4,298
11	634	Contractual Services - Management Fees	38,071	38,071	38,071	38,071	38,071	38,071
12	635	Contractual Services - Other	48,765	48,765	48,765	48,765	48,765	48,765
13	641	Rental of Building/ Real Property	866	866	866	866	866	866
14	642	Rental of Equipment	4,161	4,161	4,161	4,161	4,161	4,161
15	650	Transportation Expenses	15,462	15,462	15,462	15,462	15,462	15,462
16	656	Insurance - Vehicle	-	-	-	-	-	-
17	657	Insurance - General Liability	5,930	5,930	5,930	5,930	5,930	5,930
18	658	Insurance - Workman's Compensation	-	-	-	-	-	-
19	659	Insurance - Other	6,103	6,103	6,103	6,103	6,103	6,103
20	660	Advertising Expenses	324	324	324	324	324	324
21	666	Regulatory Commission Expense	3,447	3,447	3,447	3,447	3,447	3,447
22	667	Regulatory Commission Expense - Other	-	-	-	-	-	-
23	670	Bad Debt Expenses	5,334	5,334	5,334	5,334	5,334	5,334
24	675	Miscellaneous Expenses	34,681	34,681	34,681	34,681	34,681	34,681
<b>TOTAL OPERATING EXPENSES</b>			<b>\$ 398,322</b>	<b>\$ 398,322</b>	<b>\$ 398,322</b>	<b>\$ 398,322</b>	<b>\$ 398,322</b>	<b>\$ 398,322</b>



Operation and Maintenance Expenses by Month - Water  
 Company: United Water Florida  
 Docket: 980214-WS  
 Historic: 1997  
 Projected 1998 and 1999

Schedule: B-5  
 Page 5 of 6  
 Preparer: Schreyer/Egan-Long  
 Recap Schedules: B-1

Explanation: Provide a schedule of operation and maintenance expense by primary account for each month of the test year.

200

Line #	PSC Account	Account Name	1/31/97	2/28/97	3/31/97	4/30/97	5/31/97	6/30/97
1	601	Salary and Wages - Employees	160,896	120,547	107,047	121,845	115,930	129,730
2	604	Employee Pensions and Benefits	28,638	14,517	41,803	33,468	12,513	19,316
3	610	Purchased Water	13,421	(7,981)	26,858	3,266	45,806	27,515
4	615	Purchased Power	8,791	64,121	67,741	17,635	19,267	83,713
5	616	Fuel for Power Purchased	93	233	175	965	429	271
6	618	Chemicals		10,580	10,775	8,833	10,204	18,239
7	620	Materials and Supplies	7,451	28,046	17,007	21,912	23,146	13,254
8	631	Contractual Services - Engineering						
9	632	Contractual Services - Accounting	990	990	990	990	990	990
10	633	Contractual Services - Legal				3,137	736	22,039
11	634	Contractual Services - Management Fees	31,956	72,519	80,038	83,176	84,746	89,071
12	635	Contractual Services - Other	21,897	105,030	10,228	13,746	49,079	95,522
13	641	Rental of Building/ Real Property		2,635	1,599	3,700	1,220	809
14	642	Rental of Equipment		1,814	-	2,012	12,687	7,436
15	650	Transportation Expenses	380	21,395	14,029	21,095	34,188	(3,627)
16	656	Insurance - Vehicle						
17	657	Insurance - General Liability	18,794	8,210	8,210	8,210	8,210	8,210
18	658	Insurance - Workman's Compensation						
19	659	Insurance - Other	(14,256)	3,920	3,800	3,800	3,800	3,800
20	660	Advertising Expenses				1,022	-	-
21	666	Regulatory Commission Expense						
22	667	Regulatory Commission Expense - Other						
23	670	Bad Debt Expenses	15,202	6,614	4,370	(3,409)	(128)	7,207
24	675	Miscellaneous Expenses	(576)	150,278	41,199	(7,713)	48,948	64,060
<b>TOTAL OPERATING EXPENSES</b>			<b>\$ 293,675</b>	<b>\$ 603,468</b>	<b>\$ 435,868</b>	<b>\$ 337,689</b>	<b>\$ 471,770</b>	<b>\$ 687,553</b>

Operation and Maintenance Expenses by Month - Water  
 Company: United Water Florida  
 Docket:980214-WS  
 Historic: 1997  
 Projected 1998 and 1999

Schedule: B-5  
 Page 6 of 6  
 Preparer: Schreyer/Egan-Long  
 Recap Schedules: B-1

Line #	PSC Account	Account Name	7/31/97	8/31/97	9/30/97	10/31/97	11/30/97	12/31/97	TOTAL
1	601	Salary and Wages - Employees	111,944	172,271	124,546	41,311	113,237	121,451	1,440,754
2	604	Employee Pensions and Benefits	53,311	47,503	52,918	25,599	37,263	24,166	391,012
3	610	Purchased Water	35,489	98,151	(34,600)	(88,091)	(2,438)	16,161	133,556
4	615	Purchased Power	(5,332)	29,183	24,735	31,583	(340,799)	377,010	377,649
5	616	Fuel for Power Purchased	1,278	229	1,153	237	246	701	6,010
6	618	Chemicals	(5,319)	6,600	27,451	12,324	15,423	20,597	135,706
7	620	Materials and Supplies	16,813	8,296	31,451	17,572	10,001	34,542	229,492
8	631	Contractual Services - Engineering							
9	632	Contractual Services - Accounting	990	990	990	990	1,866	990	12,756
10	633	Contractual Services - Legal	(10,539)	6,289	7,875	1,400	-	12,400	43,336
11	634	Contractual Services - Management Fees	(227,075)	33,320	50,786	29,995	40,199	79,845	448,575
12	635	Contractual Services - Other	(34,778)	82,554	48,322	46,378	25,934	61,590	525,501
13	641	Rental of Building/ Real Property	583	583	583	583	583	583	13,462
14	642	Rental of Equipment	7,687	5,453	9,687	6,511	4,878	9,245	67,408
15	650	Transportation Expenses	24,075	20,449	42,963	4	14,992	15,741	205,684
16	656	Insurance - Vehicle							
17	657	Insurance - General Liability	8,210	8,210	8,210	8,210	8,210	14,000	114,894
18	658	Insurance - Workman's Compensation							
19	659	Insurance - Other	3,800	3,800	3,800	3,800	3,800	3,240	27,103
20	660	Advertising Expenses	-	-	1,789	104	-	758	3,673
21	666	Regulatory Commission Expense		19,008	9,504	9,504	9,504	9,504	57,024
22	667	Regulatory Commission Expense - Other							
23	670	Bad Debt Expenses	17,900	6,035	3,843	11,282	13,310	18,965	101,191
24	675	Miscellaneous Expenses	27,035	24,033	242,400	(479)	37,763	(69,855)	557,093
		<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 26,073</b>	<b>\$ 572,955</b>	<b>\$ 658,404</b>	<b>\$ 158,817</b>	<b>\$ (6,028)</b>	<b>\$ 751,634</b>	<b>\$ 4,891,878</b>

201

**Operation and Maintenance Expenses by Month - Wastewater**  
**Company: United Water Florida**  
**Docket:980214-WS**  
**Historic: 1997**  
**Projected 1998 and 1999**

**Schedule: B-6**  
**Page 1 of 6**  
**Preparer: Schreyer/Egan-Long**  
**Recap Schedules: B-1**

**Explanation: Provide a schedule of operation and maintenance expense by primary account for each month of the test year.**

Line #	PSC Account	Account Name	1/31/99	2/28/99	3/31/99	4/30/99	5/31/99	6/30/99
1	701	Salary and Wages- Employees	186,163	186,163	186,163	186,163	186,163	186,163
2	703	Salary and Wages- Officers Etc.	-	-	-	-	-	-
3	704	Employee Pension and Benefits	75,681	75,681	75,681	75,681	75,681	75,681
4	710	Purchased Sewage Treatment	40,686	40,686	40,686	40,686	40,686	40,686
5	711	Sludge Removal Expense	47,708	47,708	47,708	47,708	47,708	47,708
6	715	Purchased Power	35,566	35,566	35,566	35,566	35,566	35,566
7	716	Fuel for Purchased Power	1,075	1,075	1,075	1,075	1,075	1,075
8	718	Chemicals	8,990	8,990	8,990	8,990	8,990	8,990
9	720	Materials and Supplies	20,190	20,190	20,190	20,190	20,190	20,190
10	731	Contractual Services-Engineering	-	-	-	-	-	-
11	732	Contractual Services-Accounting	1,964	1,964	1,964	1,964	1,964	1,964
12	733	Outside Services-Legal	3,938	3,938	3,938	3,938	3,938	3,938
13	734	Contractual Services-Management Fees	69,555	69,555	69,555	69,555	69,555	69,555
14	735	Contractual Services-Other	83,270	83,270	83,270	83,270	83,270	83,270
15	741	Rental of Building/Real Prop.	668	668	668	668	668	668
16	742	Rental of Equipment	836	836	836	836	836	836
17	750	Transportation Expenses	25,329	25,329	25,329	25,329	25,329	25,329
18	756	Insurance-Vehicle	-	-	-	-	-	-
19	757	Insurance-General Liability	10,851	10,851	10,851	10,851	10,851	10,851
20	758	Insurance-Other	-	-	-	-	-	-
21	759	Insurance Workman's Compensation	10,542	10,542	10,542	10,542	10,542	10,542
22	760	Advertising Expense	-	-	-	-	-	-
23	766	Reg. Comm. Exp-Rate Case Amortization	15,223	15,223	15,223	15,223	15,223	15,223
24	767	Reg. Comm. Exp-Other	-	-	-	-	-	-
25	770	Bad Debt Expense	10,939	10,939	10,939	10,939	10,939	10,939
26	775	Miscellaneous Expenses	91,025	91,025	91,025	91,025	91,025	91,025
		<b>TOTAL OPERATING EXPENSES</b>	<b>740,199</b>	<b>740,199</b>	<b>740,199</b>	<b>740,199</b>	<b>740,199</b>	<b>740,199</b>

202

**Operation and Maintenance Expenses by Month - Wastewater**  
**Company: United Water Florida**  
**Docket:980214-WS**  
**Historic: 1997**  
**Projected 1998 and 1999**

**Schedule: B-6**  
**Page 2 of 6**  
**Preparer: Schreyer/Egan-Long**  
**Recap Schedules: B-1**

**Explanation: Provide a schedule of operation and maintenance expense by primary account for each month of the test year.**

Line #	PSC Account	Account Name	7/31/99	8/31/99	9/30/99	10/31/99	11/30/99	12/31/99	TOTAL
1	701	Salary and Wages- Employees	186,163	186,163	186,163	186,163	186,163	186,163	2,233,955
2	703	Salary and Wages- Officers Etc.	-	-	-	-	-	-	-
3	704	Employee Pension and Benefits	75,681	75,681	75,681	75,681	75,681	75,681	908,168
4	710	Purchased Sewage Treatment	40,686	40,686	40,686	40,686	40,686	40,686	488,233
5	711	Sludge Removal Expense	47,708	47,708	47,708	47,708	47,708	47,708	572,496
6	715	Purchased Power	35,566	35,566	35,566	35,566	35,566	35,566	426,792
7	716	Fuel for Purchased Power	1,075	1,075	1,075	1,075	1,075	1,075	12,901
8	718	Chemicals	8,990	8,990	8,990	8,990	8,990	8,990	107,879
9	720	Materials and Supplies	20,190	20,190	20,190	20,190	20,190	20,190	242,285
10	731	Contractual Services-Engineering	-	-	-	-	-	-	-
11	732	Contractual Services-Accounting	1,964	1,964	1,964	1,964	1,964	1,964	23,570
12	733	Outside Services-Legal	3,938	3,938	3,938	3,938	3,938	3,938	47,259
13	734	Contractual Services-Management Fees	69,555	69,555	69,555	69,555	69,555	69,555	834,656
14	735	Contractual Services-Other	83,270	83,270	83,270	83,270	83,270	83,270	999,242
15	741	Rental of Building/Real Prop.	668	668	668	668	668	668	8,015
16	742	Rental of Equipment	836	836	836	836	836	836	10,029
17	750	Transportation Expenses	25,329	25,329	25,329	25,329	25,329	25,329	303,946
18	756	Insurance-Vehicle	-	-	-	-	-	-	-
19	757	Insurance-General Liability	10,851	10,851	10,851	10,851	10,851	10,851	130,206
20	758	Insurance-Other	-	-	-	-	-	-	-
21	759	Insurance Workman's Compensation	10,542	10,542	10,542	10,542	10,542	10,542	126,509
22	760	Advertising Expense	-	-	-	-	-	-	-
23	766	Reg. Comm. Exp-Rate Case Amortization	15,223	15,223	15,223	15,223	15,223	15,223	182,681
24	767	Reg. Comm. Exp-Other	-	-	-	-	-	-	-
25	770	Bad Debt Expense	10,939	10,939	10,939	10,939	10,939	10,939	131,266
26	775	Miscellaneous Expenses	91,025	91,025	91,025	91,025	91,025	91,025	1,092,306
		<b>TOTAL OPERATING EXPENSES</b>	<b>740,199</b>	<b>740,199</b>	<b>740,199</b>	<b>740,199</b>	<b>740,199</b>	<b>740,199</b>	<b>8,882,392</b>

203

**Operation and Maintenance Expenses by Month - Wastewater**  
**Company: United Water Florida**  
**Docket:980214-WS**  
**Historic: 1997**  
**Projected 1998 and 1999**

**Schedule: B-6**  
**Page 3 of 6**  
**Preparer: Schreyer/Egan-Long**  
**Recap Schedules: B-1**

**Explanation: Provide a schedule of operation and maintenance expense by primary account for each month of the test year.**

Line #	PSC Account	Account Name	1/31/98	2/28/98	3/31/98	4/30/98	5/31/98	6/30/98
1	701	Salary and Wages- Employees	178,609	178,609	178,609	178,609	178,609	178,609
2	703	Salary and Wages- Officers Etc.	-	-	-	-	-	-
3	704	Employee Pension and Benefits	73,603	73,603	73,603	73,603	73,603	73,603
4	710	Purchased Sewage Treatment	39,721	39,721	39,721	39,721	39,721	39,721
5	711	Sludge Removal Expense	46,247	46,247	46,247	46,247	46,247	46,247
6	715	Purchased Power	24,454	24,454	24,454	24,454	24,454	24,454
7	716	Fuel for Purchased Power	1,039	1,039	1,039	1,039	1,039	1,039
8	718	Chemicals	8,764	8,764	8,764	8,764	8,764	8,764
9	720	Materials and Supplies	19,321	19,321	19,321	19,321	19,321	19,321
10	731	Contractual Services-Engineering	-	-	-	-	-	-
11	732	Contractual Services-Accounting	1,922	1,922	1,922	1,922	1,922	1,922
12	733	Outside Services-Legal	3,854	3,854	3,854	3,854	3,854	3,854
13	734	Contractual Services-Management Fees	68,057	68,057	68,057	68,057	68,057	68,057
14	735	Contractual Services-Other	80,558	80,558	80,558	80,558	80,558	80,558
15	741	Rental of Building/Real Prop.	654	654	654	654	654	654
16	742	Rental of Equipment	814	814	814	814	814	814
17	750	Transportation Expenses	24,926	24,926	24,926	24,926	24,926	24,926
18	756	Insurance-Vehicle	-	-	-	-	-	-
19	757	Insurance-General Liability	10,851	10,851	10,851	10,851	10,851	10,851
20	758	Insurance-Other	-	-	-	-	-	-
21	759	Insurance Workman's Compensation	10,542	10,542	10,542	10,542	10,542	10,542
22	760	Advertising Expense	-	-	-	-	-	-
23	766	Reg. Comm. Exp-Rate Case Amortization	6,128	6,128	6,128	6,128	6,128	6,128
24	767	Reg. Comm. Exp-Other	-	-	-	-	-	-
25	770	Bad Debt Expense	10,752	10,752	10,752	10,752	10,752	10,752
26	775	Miscellaneous Expenses	95,703	95,703	95,703	95,703	95,703	95,703
		<b>TOTAL OPERATING EXPENSES</b>	<b>706,516</b>	<b>706,516</b>	<b>706,516</b>	<b>706,516</b>	<b>706,516</b>	<b>706,516</b>

204



Operation and Maintenance Expenses by Month - Wastewater  
 Company: United Water Florida  
 Docket:980214-WS  
 Historic: 1997  
 Projected 1998 and 1999

Schedule: B-6  
 Page 4 of 6  
 Preparer: Schreyer/Egan-Long  
 Recap Schedules: B-1

Explanation: Provide a schedule of operation and maintenance expense by primary account for each month of the test year.

Line #	PSC Account	Account Name	7/31/98	8/31/98	9/30/98	10/31/98	11/30/98	12/31/98	TOTAL
1	701	Salary and Wages- Employees	178,609	178,609	178,609	178,609	178,609	178,609	2,143,308
2	703	Salary and Wages- Officers Etc.	-	-	-	-	-	-	-
3	704	Employee Pension and Benefits	73,603	73,603	73,603	73,603	73,603	73,603	883,233
4	710	Purchased Sewage Treatment	39,721	39,721	39,721	39,721	39,721	39,721	476,652
5	711	Sludge Removal Expense	46,247	46,247	46,247	46,247	46,247	46,247	554,958
6	715	Purchased Power	24,454	24,454	24,454	24,454	24,454	24,454	293,444
7	716	Fuel for Purchased Power	1,039	1,039	1,039	1,039	1,039	1,039	12,466
8	718	Chemicals	8,764	8,764	8,764	8,764	8,764	8,764	105,163
9	720	Materials and Supplies	19,321	19,321	19,321	19,321	19,321	19,321	231,857
10	731	Contractual Services-Engineering	-	-	-	-	-	-	-
11	732	Contractual Services-Accounting	1,922	1,922	1,922	1,922	1,922	1,922	23,063
12	733	Outside Services-Legal	3,854	3,854	3,854	3,854	3,854	3,854	46,242
13	734	Contractual Services-Management Fees	68,057	68,057	68,057	68,057	68,057	68,057	816,689
14	735	Contractual Services-Other	80,558	80,558	80,558	80,558	80,558	80,558	966,694
15	741	Rental of Building/Real Prop.	654	654	654	654	654	654	7,842
16	742	Rental of Equipment	814	814	814	814	814	814	9,770
17	750	Transportation Expenses	24,926	24,926	24,926	24,926	24,926	24,926	299,106
18	756	Insurance-Vehicle	-	-	-	-	-	-	-
19	757	Insurance-General Liability	10,851	10,851	10,851	10,851	10,851	10,851	130,206
20	758	Insurance-Other	-	-	-	-	-	-	-
21	759	Insurance Workman's Compensation	10,542	10,542	10,542	10,542	10,542	10,542	126,509
22	760	Advertising Expense	-	-	-	-	-	-	-
23	766	Reg. Comm. Exp-Rate Case Amortization	6,128	6,128	6,128	6,128	6,128	6,128	73,531
24	767	Reg. Comm. Exp-Other	-	-	-	-	-	-	-
25	770	Bad Debt Expense	10,752	10,752	10,752	10,752	10,752	10,752	129,020
26	775	Miscellaneous Expenses	95,703	95,703	95,703	95,703	95,703	95,703	1,148,440
		<b>TOTAL OPERATING EXPENSES</b>	<b>706,516</b>	<b>706,516</b>	<b>706,516</b>	<b>706,516</b>	<b>706,516</b>	<b>706,516</b>	<b>8,478,194</b>

205

Operation and Maintenance Expenses by Month - Wastewater  
 Company: United Water Florida  
 Docket:980214-WS  
 Historic: 1997  
 Projected 1998 and 1999

Schedule: B-6  
 Page 5 of 6  
 Preparer: Schreyer/Egan-Long  
 Recap Schedules: B-1

Explanation: Provide a schedule of operation and maintenance expense by primary account for each month of the test year.

206

Line #	PSC Account	Account Name	1/31/97	2/28/97	3/31/97	4/30/97	5/31/97	6/30/97
1	701	Salary and Wages- Employees	126,385	146,929	141,178	153,975	145,524	152,683
2	703	Salary and Wages- Officers Etc.	-	-	-	-	-	-
3	704	Employee Pension and Benefits	23,996	23,196	57,912	37,726	36,592	(29,170)
4	710	Purchased Sewage Treatment	-	-	-	-	-	-
5	711	Sludge Removal Expense	-	1,691	55,428	(15,980)	66,885	149,600
6	715	Purchased Power	8,654	110,314	83,835	64,598	100,173	138,606
7	716	Fuel for Purchased Power	102	598	753	1,534	1,711	610
8	718	Chemicals	-	6,940	13,148	3,095	7,219	8,103
9	720	Materials and Supplies	307	12,049	10,445	32,271	30,024	20,837
10	731	Contractual Services-Engineering	-	-	-	-	-	-
11	732	Contractual Services-Accounting	1,760	20,917	(17,397)	1,760	1,760	1,760
12	733	Outside Services-Legal	-	-	-	5,135	(5,135)	5,558
13	734	Contractual Services-Management Fees	56,810	-	-	-	-	-
14	735	Contractual Services-Other	62,130	60,158	129,852	44,407	82,324	45,453
15	741	Rental of Building/Real Prop.	-	3,273	2,842	5,637	-	402
16	742	Rental of Equipment	-	1,352	-	744	4,181	883
17	750	Transportation Expenses	7,678	26,063	16,147	41,856	54,242	(3,837)
18	756	Insurance-Vehicle	-	-	-	-	-	-
19	757	Insurance-General Liability	(25,350)	6,825	6,750	6,750	6,750	6,750
20	758	Insurance-Other	-	-	-	-	-	-
21	759	Insurance Workman's Compensation	33,415	14,600	14,600	14,600	14,600	14,600
22	760	Advertising Expense	-	-	-	-	-	-
23	766	Reg. Comm. Exp-Rate Case Amortization	-	-	-	-	-	-
24	767	Reg. Comm. Exp-Other	-	-	-	-	-	-
25	770	Bad Debt Expense	20,997	12,780	10,283	987	2,173	10,946
26	775	Miscellaneous Expenses	2,546	160,221	189,089	44,212	(99,568)	(16,670)
		<b>TOTAL OPERATING EXPENSES</b>	<b>319,430</b>	<b>607,906</b>	<b>714,865</b>	<b>443,307</b>	<b>449,455</b>	<b>507,114</b>

Operation and Maintenance Expenses by Month - Wastewater  
 Company: United Water Florida  
 Docket:980214-WS  
 Historic: 1997  
 Projected 1998 and 1999

Schedule: B-6  
 Page 6 of 6  
 Preparer: Schreyer/Egan-Long  
 Recap Schedules: B-1

Explanation: Provide a schedule of operation and maintenance expense by primary account for each month of the test year.

Line #	PSC Account	Account Name	7/31/97	8/31/97	9/30/97	10/31/97	11/30/97	12/31/97	TOTAL
1	701	Salary and Wages- Employees	152,850	217,721	142,316	125,021	141,969	158,783	1,805,334
2	703	Salary and Wages- Officers Etc.	-	-	-	-	-	-	-
3	704	Employee Pension and Benefits	148,696	77,274	94,734	51,912	64,593	13,702	601,163
4	710	Purchased Sewage Treatment	-	38,448	46,127	43,164	18,359	76,492	222,590
5	711	Sludge Removal Expense	8,944	3,558	67,661	70,196	47,100	49,467	504,550
6	715	Purchased Power	(19,790)	131,579	74,289	81,252	18,305	59,857	851,672
7	716	Fuel for Purchased Power	2,287	171	1,601	487	83	677	10,614
8	718	Chemicals	13,725	(150)	14,051	14,982	5,852	9,863	96,828
9	720	Materials and Supplies	22,828	10,274	20,664	20,806	6,591	13,607	200,703
10	731	Contractual Services-Engineering	-	-	-	-	-	-	-
11	732	Contractual Services-Accounting	1,760	1,760	1,760	1,760	3,317	1,760	22,677
12	733	Outside Services-Legal	-	-	13,999	-	-	22,045	41,602
13	734	Contractual Services-Management Fees	324,399	59,235	90,286	58,456	71,466	142,385	803,037
14	735	Contractual Services-Other	58,530	77,628	81,389	38,375	53,285	92,844	826,375
15	741	Rental of Building/Real Prop.	-	-	-	-	(8,881)	8,881	12,154
16	742	Rental of Equipment	1,136	1,653	1,171	918	907	1,167	14,112
17	750	Transportation Expenses	39,577	19,307	38,882	(8)	14,429	16,071	270,407
18	756	Insurance-Vehicle	-	-	-	-	-	-	-
19	757	Insurance-General Liability	6,855	6,750	6,750	6,750	6,750	1,647	43,977
20	758	Insurance-Other	-	-	-	-	-	-	-
21	759	Insurance Workman's Compensation	14,600	14,600	14,600	14,600	14,600	24,893	204,308
22	760	Advertising Expense	-	-	-	-	-	-	-
23	766	Reg. Comm. Exp-Rate Case Amortization	-	-	-	-	-	-	-
24	767	Reg. Comm. Exp-Other	-	-	-	-	-	-	-
25	770	Bad Debt Expense	(9,238)	5,782	4,214	5,956	10,890	15,517	91,287
26	775	Miscellaneous Expenses	67,860	(13,479)	73,678	60,125	46,527	55,788	570,329
		<b>TOTAL OPERATING EXPENSES</b>	<b>835,019</b>	<b>652,111</b>	<b>788,172</b>	<b>594,752</b>	<b>516,142</b>	<b>765,446</b>	<b>7,193,719</b>

207

**Schedule of Water and Wastewater  
Operations & Maintenance Expense Comparison**

**Florida Public Service Commission**

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

Schedule: B-7  
Page 1 of 2  
Preparer: David deNagy

**Explanation:**

Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the 5 years prior to the test year for comparison. Provide an additional schedule if necessary, to explain differences.

Line No.	Acct. No.	Name	Prior TY 12/31/97	Benchmark Amount	Current TY 12/31/99 (3)	\$ Difference	% Difference	Explanation See p. 2
1		<b>Water</b>						
2	601	Salaries and Wages - Employees	1,440,754	1,571,668	1,339,617	(232,051)	-14.76%	
3	603	Salaries and Wages - Officers,	0	0	0	0	0.00%	
4	604	Employee Pensions and Benefits	391,012	426,541	583,537	156,996	36.81%	a
5	610	Purchased Water	133,556	145,692	111,927	(33,765)	-23.18%	
6	615	Purchased Power	377,649	411,964	430,047	18,083	4.39%	b
7	616	Fuel for Purchased Power	6,010	6,556	7,208	652	9.94%	c
8	618	Chemicals	135,706	148,037	152,819	4,782	3.23%	d
9	620	Materials and Supplies	229,492	250,345	249,236	(1,109)	-0.44%	
10	631	Contractual Services - Eng	0	0	0	0	0.00%	
11	632	Contractual Services - Acct.	12,756	13,915	13,258	(657)	-4.72%	
12	633	Contractual Services - Legal	43,336	47,274	52,713	5,439	11.51%	e
13	634	Contractual Services - Management Fees	448,575	489,335	466,908	(22,427)	-4.58%	
14	635	Contractual Services - Other	525,501	573,251	617,955	44,704	7.80%	f
15	641	Rental of Building/Real Property	13,462	14,685	10,602	(4,083)	-27.80%	
16	642	Rental of Equipment	67,408	73,533	51,297	(22,236)	-30.24%	
17	650	Transportation Expenses	205,684	224,373	190,507	(33,866)	-15.09%	
18	656	Insurance - Vehicle	0	0	0	0	0.00%	
19	657	Insurance - General Liability	114,894	125,334	71,161	(54,173)	-43.22%	
20	658	Insurance - Worker's Compensation	0	0	0	0	0.00%	
21	659	Insurance - Other	27,103	29,566	73,241	43,675	147.72%	g
22	660	Advertising Expense	3,673	4,007	3,972	(35)	-0.87%	
23	666	Regulatory Commission Expenses - Amort.	57,024	62,205	102,758	40,553	65.19%	h
24	667	Regulatory Commission Expenses - Other	0	0	0	0	0.00%	
25	670	Bad Debt Expense	101,191	110,386	65,328	(45,058)	-40.82%	
26	675	Miscellaneous Expenses	557,093	607,713	438,594	(169,119)	-27.83%	
27								
28								
29		Total Water Utility Expenses	4,891,879	5,336,380	5,032,685	(303,695)	-6.21%	
30								
31		Customer Growth (1)		28,209	29,409	1,200	4.25%	
32								
33		Consumer Price Index (2)		161.8	169.3	7.50	4.64%	
34								
35		Compound Multiplier (Growth x CPI)					1.0909	
36								
37		(1) Customer totals based on MFR E-13.						
38								
39		(2) 1997 CPI - U.S. Bureau of Labor Statistics (1982 -1984 = 100)						
40		1999 CPI - Blue Chip Economic Indicators March 30, 1998.						
41								
42		(3) MFR No. B-5						
43								
44		(4) See attached.						
45								

**Schedule of Water and Wastewater  
Operations & Maintenance Expense Comparison**

**Florida Public Service Commission**

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

Schedule: B-7  
Page 2 of 2  
Preparer: David deNagy

**Explanation:**

Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the 5 years prior to the test year for comparison. Provide an additional schedule if necessary, to explain differences.

---

<u>Line</u>		<u>Explanation</u>
<u>No.</u>		
1	a	The increase is driven by an increase in the number of employees. Additionally, actuary projections of Post Retirement Benefit costs are reflected.
2		
3	b	Total costs to accounts 615 and 715 result in an overall reduction.
4	c	Offset by reduction in accounts 615 and 715.
5	d	Overall increase to due to greater than expected costs above CPI.
6	e	Overall increase to due to greater than expected costs above CPI.
7	f	Additional costs related to conversion of quarterly billing to monthly billing.
8	g	Offset by decrease in related wastewater account 759.
9	h	Projected amortization of 980214-WS rate case plus 960451-WS rate case.
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		

**Schedule of Water and Wastewater  
Operations & Maintenance Expense Comparison**

**Florida Public Service Commission**

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

Schedule: B-8  
Page 1 of 2  
Preparer: David deNagy

**Explanation:**

Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the 5 years prior to the test year for comparison. Provide an additional schedule if necessary, to explain differences.

Line No.	Acct. No.	Name	Prior TY 12/31/97	Benchmark Amount	Current TY 12/31/99 (3)	\$ Difference	% Difference	Explanation See p. 2
1		<b>Waste</b>						
2		<b>Water</b>						
3	701	Salaries and Wages - Employees	1,805,334	2,012,531	2,233,955	221,424	11.00%	a
4	703	Salaries and Wages - Officers,	0	0	0	0	0.00%	
5	704	Employee Pensions and Benefits	601,163	670,158	908,168	238,010	35.52%	b
6	710	Purchased Sewage Treatment	222,590	248,137	488,233	240,096	96.76%	c
7	711	Sludge Removal Expense	504,550	562,457	572,496	10,039	1.78%	d
8	715	Purchased Power	851,672	949,418	426,792	(522,626)	-55.05%	
9	716	Fuel for Power Purchased	10,614	11,832	12,901	1,069	9.03%	e
10	718	Chemicals	96,828	107,941	107,879	(62)	-0.06%	
11	720	Materials and Supplies	200,703	223,738	242,285	18,547	8.29%	f
12	731	Contractual Services - Eng	0	0	0	0	0.00%	
13	732	Contractual Services - Acct	22,677	25,280	23,570	(1,710)	-6.76%	
14	733	Contractual Services - Legal	41,602	46,377	47,259	882	1.90%	g
15	734	Contractual Services - Management Fees	803,037	895,201	834,656	(60,545)	-6.76%	
16	735	Contractual Services - Other	826,375	921,218	999,242	78,024	8.47%	h
17	741	Rental of Building/Real Property	12,154	13,549	8,015	(5,534)	-40.84%	
18	742	Rental of Equipment	14,112	15,732	10,029	(5,703)	-36.25%	
19	750	Transportation Expenses	270,407	301,441	303,946	2,505	0.83%	i
20	756	Insurance - Vehicle	0	0	0	0	0.00%	
21	757	Insurance - General Liability	43,977	49,024	130,206	81,182	165.60%	j
22	758	Insurance - Worker's Compensation	0	0	0	0	0.00%	
23	759	Insurance - Other	204,308	227,756	126,509	(101,247)	-44.45%	
24	760	Advertising Expense	0	0	0	0	0.00%	
25	766	Regulatory Commission Expense - Amort	0	0	182,681	182,681	0.00%	k
26	767	Regulatory Commission Expense - Other	0	0	0	0	0.00%	
27	770	Bad Debt Expense	91,287	101,764	131,266	29,502	28.99%	l
28	775	Miscellaneous Expense	570,329	635,785	1,092,304	456,519	71.80%	m
29								
30		Total Wastewater Utility Expenses	7,193,719	8,019,339	8,882,392	863,053	12.00%	
31								
32		Customer Growth (1)		21,901	23,333	1,432	6.54%	
33								
34		Consumer Price Index (2)		161.8	169.3	7.50	4.64%	
35								
36		Compound Multiplier (Growth x CPI)					1.1148	
37								
38		(1) Customer totals based on MFR E-13.						
39								
40		(2) 1997 CPI - U.S. Bureau of Labor Statistics (1982 -1984 = 100)						
41		1999 CPI - Blue Chip Economic Indicators March 30, 1998.						
42								
43		(3) MFR No. B-6						
44								
45		(4) See attached.						

**Schedule of Water and Wastewater  
Operations & Maintenance Expense Comparison**

**Florida Public Service Commission**

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

Schedule: B-8  
Page 2 of 2  
Preparer: David deNagy

**Explanation:**

Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the 5 years prior to the test year for comparison. Provide an additional schedule if necessary, to explain differences.

---

<u>Line</u> <u>No.</u>	<u>Explanation</u>
1	a Offset by decrease in related water account 601.
2	b The increase is driven by an increase in the number of employees. Additionally, actuary projections of Post Retirement Benefit
3	costs are reflected.
4	c Overall increase to due to greater than expected costs above CPI.
5	d Overall increase to due to greater than expected costs above CPI.
6	e Offset by reduction in accounts 615 and 715.
7	f The increase is primarily caused by additional salary and wage expense.
8	g Overall increase to due to greater than expected costs above CPI.
9	h Additional costs related to conversion of quarterly billing to monthly billing.
10	i Offset by decrease in related water account 650.
11	j Overall increase to due to greater than expected costs above CPI.
12	k Projected amortization of 980214-WS rate case plus 960451-WS rate case.
13	l Offset by decrease in related water account 670.
14	m \$70,000 relates to amortization of CPR study costs; the balance relates to additional salary and wages.
15	
16	
17	
18	
19	
20	

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering, or legal and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1	United Water Management & Services	Accounting, Ratemaking services, Management, Engineering, Legal Services, Human Resources, Insurance & Finance	\$ 1,265,782	(a) Allocation of monthly billing charges. Includes accounting, ratemaking, management, engineering, legal, human resources & finance.
	Andersen Consultants	Computer Consultants	15,231	(b) Monthly Billing for Computer Services
	PeopleSoft	Computer Consultants	6,135	(b) Monthly Billing for Computer Services
	Price Waterhouse	Accounting Services	35,433	(c) Outside Accounting and Auditing Services
	Martin, Ade, Birchfield & Mickler, P.A.	Legal Services	53,613	(b) Outside Legal
	LeBoeuf, Lamb, Greene, & MacRae L.L.P.	Legal Services	1,400	(b) Outside Legal
	Automated Data Processing (ADP)	Payroll	12,021	(b) Payroll Services
	Performance Training Inc.	Management Training	27,980	(b) Customer service and management training.
	EDS	Computer Services	45,855	(b) Monthly Billing for Computer Services

(a) This an affiliated Company which bills directly

(b) Bills directly

(c) Bills directly



Analysis of Rate Case Expenses

Company: United Water Florida  
 Docket No.: 980214-WS  
 Test Year Ended 1999

Florida Public Service Commission  
 Schedule: B-10  
 Page 1 of 1  
 Preparer: Schreyer

**Explanation:** Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Total Estimate of Charges	Type of Service Rendered
1	Martin, Ade, Birchfield & Mickler, P.A.	James Ade	\$215	\$ 255,000	Legal
2	Guastella and Associates	John Guastella	195	15,000	Used and Useful Consulting
3	United Water Management & Services				UW M&S Personnel
4	Miscellaneous Expenses			90,000	Filing Fees, Mailings, Printing & Supplies, Travel
5	Sub-total Current Rate Case Docket #980214-WS			560,000	
6	Reconsideration Case Docket #96-0451-WS			42,191	
7	Limited Issue Filing Case Docket #98-0112-WS			80,000	
8	Total Rate Case Expense			\$ 682,191	
Amortization of Rate Case Expense:			(A)	(B)	(C)
			<u>Water</u>	<u>Wastewater</u>	<u>Total</u>
9	Total Projected Rate Case Expense		\$ 245,589	\$ 436,602	\$ 682,191
10	Four Year Amortization Period		4	4	
11	Annual Amortization		\$ 61,397	109,151	\$ 170,548
12	Annual Rate Case Expense Docket #96-045-WS		\$ 41,361	73,531	\$ 114,892
13	Total Amortization		\$ 102,758	182,682	\$ 285,440
14	Method of Allocation		36%	64%	

**Schedule of Water and Wastewater  
Analysis of Major Maintenance Projects  
For the Test Year and 2 Years Prior and 1 Year Subsequent**

**Florida Public Service  
Commission**

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

Schedule: B-11  
Page: 1 of 1  
Preparer: David deNagy

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

<u>Line No.</u>	<u>Description</u>	<u>Fiscal Year 12/31/95</u>	<u>Fiscal Year 12/31/96</u>	<u>Base Year 12/31/97</u>	<u>Subsequent Year 12/31/98 (Planned)</u>
1	<u>Water</u>				
2	Revenues	\$6,852,515	\$7,274,333	\$9,080,002	\$9,636,800
3					
4	2% Threshold	137,050	145,487	181,600	192,736
5					
6					
7					
8					
9					
10	<u>Wastewater</u>				
11	Revenues	\$13,639,705	\$14,584,266	\$16,375,517	\$17,458,400
12					
13	2% Threshold	272,794	291,685	327,510	349,168
14					
15					
16					
17					
18					
19					
20	No individual major maintenance project exceeded 2% of revenues in any of the years noted above.				

**Schedule of Water and Wastewater  
Allocation of Expenses**

**Florida Public Service Commission**

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

Schedule: B-12  
Page: 1 of 1  
Preparer: David deNagy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water and wastewater) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.

Line No.	Description	Allocation Percentages		12/31/97	Amounts Allocated		Allocation Method
		Water	Wastewater	Gross Amount	Water	Wastewater	
1	Salaries Operations, T&D & A&G	NA	NA	2,735,995	1,131,158	1,604,837	Actual & Rate Base 12/31/94
2	Salaries Customer Accounts	55%	45%	510,094	309,597	200,497	No. of Customers
3	Employee Pensions & Benefits	36%	64%	992,175	391,012	601,163	Rate Base 12/31/94
4	Purchased Water	100%	0%	133,556	133,556	-	Actual
5	Purchased Power	NA	NA	1,229,321	377,649	851,672	Actual
6	Purchased Sewage Treatment	0%	100%	222,587	-	222,587	Actual
7	Sludge Removal Expense	0%	100%	504,550	-	504,550	Actual
8	Fuel for Purchased Power	NA	NA	16,624	6,010	10,614	Actual
9	Chemicals	NA	NA	232,534	135,706	96,828	Actual
10	Materials & Supplies	NA	NA	430,195	229,492	200,703	Actual
11	Contactual Services	NA	NA	2,723,859	1,030,168	1,693,691	Actual/Rate Base 12/31/94/No. of Customers
12	Rental of Building/Real Property	36%	64%	25,616	13,462	12,154	Rate Base 12/31/94
13	Rental of Equipment	NA	NA	81,523	67,408	14,115	Actual
14	Transportation Expenses	NA	NA	476,087	205,680	270,407	Actual/Rate Base 12/31/94/No. of Customers
15	Insurance	36%	64%	390,282	141,997	248,285	Rate Base 12/31/94
16	Advertising Expense	36%	64%	3,673	3,673	-	Rate Base 12/31/94
17	Regulatory Commission Expense	36%	64%	57,024	57,024	-	Rate Base 12/31/94
18	Bad Debt Expense	55%	45%	192,478	101,191	91,287	No. of Customers
19	Miscellaneous Expense	NA	NA	1,127,425	557,096	570,329	Actual/Rate Base 12/31/94/No. of Customers
20							
21	Total	40%	60%	12,085,598	4,891,879	7,193,719	

UNITED WATER FLORIDA  
 Net Depreciation Expense - 1998  
 Docket No.: 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Intermediate Year ending 12/31/98

Florida Public Service Commission  
 Schedule B-13  
 Page / of 5  
 Preparer: F. McGuire

Explanation: Provide a schedule of test year depreciation expense  
 by primary account

Note: All plant in service is 100% used and useful.

A/C NUMBER	Water Plant DESCRIPTION	Plant In Service			Depr. Rates	Depreciation Expense			
		BALANCE 12/31/97	Adds 1998	Rtrmnts 1998		Plant BALANCE at 12/31/97	Adds 1998	Rtrmnts 1998	Total 1998
OLD/NEW	INTANGIBLE PLANT								
301/301.1	WO ORGANIZATION	202,559			0.00%	-	-	-	-
	CP	44,050			0.00%	-	-	-	-
	SA	(22,025)			0.00%	-	-	-	-
302/302.1	WO FRANCHISE & CONSENTS	295,686			0.00%	-	-	-	-
	CP	35,808			0.00%	-	-	-	-
	SA	(16,941)			0.00%	-	-	-	-
303	MISC. INTANGIBLE PLANT	235,840			0.00%	-	-	-	-
TOTAL	INTANGIBLE PLANT				0.00%	-	-	-	-
	SOURCE OF SUPPLY PLANT				0.00%	-	-	-	-
310/303.2	LAND & LAND RIGHTS	501,904			0.00%	-	-	-	-
311/304.2	STRUCTURES & IMPROVEMENTS	680,483	2,939,700	(3,000)	3.03%	20,619	44,536	(45)	65,110
312/305.2	COLLECT & IMPOUND RESERVOIR	297,614			2.00%	5,952	-	-	5,952
313/306.2	LAKE, RIVER, & OTHER INTAKE				2.50%	-	-	-	-
314/307.2	WELLS & SPRINGS	1,079,307	342,700		3.33%	35,941	5,706	-	41,647
315/308.2	INFILTRATION GALLERIES	7,512			2.50%	188	-	-	188
316/309.2	SUPPLY MAINS	241,007			2.86%	6,893	-	-	6,893
317	OTHER SOURCE PLANT	6,146			2.50%	154	-	-	154
TOTAL	SOURCE OF SUPPLY					-	-	-	-
	PUMPING PLANT					-	-	-	-
320/303.2	LAND & LAND RIGHTS	59,021			0.00%	-	-	-	-
321/304.2	STRUCTURES & IMPROVEMENTS	1,394,445			3.03%	42,252	-	-	42,252
322	BOILER PLANT EQUIP					-	-	-	-
323/311.2	OTHER POWER PROD.EQUIP	983,229	187,700		5.00%	49,161	4,693	-	53,854

216

UNITED WATER FLORIDA  
 Net Depreciation Expense - 1998  
 Docket No.: 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Intermediate Year ending 12/31/98

Florida Public Service Commission  
 Schedule B-13  
 Page 2 of 5  
 Preparer: F. McGuire

Explanation: Provide a schedule of test year depreciation expense  
 by primary account

Note: All plant in service is 100% used and useful.

A/C NUMBER	Water Plant DESCRIPTION	Plant In Service			Depr. Rates	Depreciation Expense			
		BALANCE 12/31/97	Adds 1998	Rtrmnts 1998		Plant BALANCE at 12/31/97	Adds 1998	Rtrmnts 1998	Total 1998
324/311.2	STEAM PUMPING EQUIP				5.00%	-	-	-	-
325/311.2	ELECTRIC PUMPING EQUIP	2,493,807	836,100	(6,500)	5.00%	124,690	20,903	(163)	145,430
326/311.2	DIESEL PUMPING EQUIP				5.00%	-	-	-	-
327/311.2	HYDRAULIC PUMPING EQUIP	43,510			5.00%	2,176	-	-	2,176
328/311.2	OTHER PUMPING EQUIP	148,220			5.00%	7,411	-	-	7,411
<b>TOTAL</b>	<b>PUMPING PLANT</b>					-	-	-	-
	<b>WATER TREATMENT PLANT</b>					-	-	-	-
330/303.3	LAND & LAND RIGHTS	84,778			0.00%	-	-	-	-
331/304.3	STRUCTURES & IMPROVEMENTS	737,770			3.03%	22,354	-	-	22,354
332/320.3	WATER TREATMENT EQUIP	2,090,600	626,700	(25,000)	4.55%	95,122	14,257	(569)	108,811
<b>TOTAL</b>	<b>WATER TREATMENT PLANT</b>					-	-	-	-
	<b>TRANS &amp; DIST PLANT</b>					-	-	-	-
340/303.4	LAND & LAND RIGHTS	7,570			0.00%	-	-	-	-
341/304.4	STRUCTURES & IMPROVEMENTS	101,671			3.03%	3,081	-	-	3,081
342/330.4	DIST. STANDPIPES & RESERVOIRS	2,327,711	64,600	(27,000)	2.70%	62,848	872	(365)	63,356
343/331.2	TRANS & DIST MAINS	25,995,066	3,706,900	(44,500)	2.33%	605,685	43,185	(518)	648,352
344	FIRE MAINS	110,805			2.33%	2,582	-	-	2,582
345/333.4	SERVICES	8,177,476	1,358,400		2.50%	204,437	16,980	-	221,417
346/334.4	METERS	3,141,496	296,900		5.00%	157,075	7,423	-	164,497
347/334.4	METER INSTALLATION	41,316			5.00%	2,066	-	-	2,066
348/335.4	HYDRANTS	2,173,995	172,900		2.20%	47,828	1,902	-	49,730
349/339.4	OTHER TRANS & DIST PLANT	23,760	227,900		4.00%	950	4,558	-	5,508
<b>TOTAL</b>	<b>TRANS &amp; DIST PLANT</b>					-	-	-	-
	<b>GENERAL PLANT</b>					-	-	-	-

217

UNITED WATER FLORIDA  
 Net Depreciation Expense - 1998  
 Docket No.: 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Intermediate Year ending 12/31/98

Florida Public Service Commission  
 Schedule B-13  
 Page 3 of 5  
 Preparer: F. McGuire

Explanation: Provide a schedule of test year depreciation expense  
 by primary account

Note: All plant in service is 100% used and useful.

A/C NUMBER	Water Plant DESCRIPTION	Plant In Service			Depr. Rates	Depreciation Expense			
		BALANCE 12/31/97	Adds 1998	Rtrmnts 1998		Plant BALANCE at 12/31/97	Adds 1998	Rtrmnts 1998	Total 1998
389/303.5	WO LAND & LAND RIGHTS	4,756			0.00%	-	-	-	-
	CP	529,679			0.00%	-	-	-	-
	SA	(264,840)			0.00%	-	-	-	-
390/304.5	WO STRUCTURES & IMPROVEMENTS	133,555			2.50%	3,339	-	-	3,339
	CP	1,545,036			2.50%	38,626	-	-	38,626
	SA	(772,519)			2.50%	(19,313)	-	-	(19,313)
391/340.5	OFFICE FURNITURE & EQUIP								
	WO FURNITURE & EQUIP	1,103,777	944,200	(7,500)	6.67%	73,622	31,489	(250)	104,861
	CP FURNITURE & EQUIP	171,079			6.67%	11,411	-	-	11,411
	CP TERMINAL SYSTEM	140,990			6.67%	9,404	-	-	9,404
	SA SEWER ALLOCATION	(156,035)			6.67%	(10,408)	-	-	(10,408)
391	TOTAL OFFICE FURN. & FIXTURES					-	-	-	-
392/341.5	TRANSPORTATION								
	WO 1. WATER ONLY	(371,152)			0.00%	-	-	-	-
	CP 2. 1991	20,828			0.00%	-	-	-	-
	CP 3. 1992	109,086			0.00%	-	-	-	-
	CP 4. 1982	15,944			0.00%	-	-	-	-
	CP 5. 1983	6,506			0.00%	-	-	-	-
	CP 6. 1993	13,657			0.00%	-	-	-	-
	CP 7. 1985	12,471			0.00%	-	-	-	-
	CP 8. 1986	58,138			0.00%	-	-	-	-
	CP 9. 1987	29,592			0.00%	-	-	-	-
	CP 10. 1988	27,475			0.00%	-	-	-	-
	CP 11. 1989	51,396			0.00%	-	-	-	-
	CP 12. 1990	126,164			0.00%	-	-	-	-
	SA 10. SEWER ALLOCATION	(329,882)			0.00%	-	-	-	-
392/341.5	TOTAL TRANSPORTAION EQUIP					-	-	-	-
393/342.5	WO STORES EQUIPMENT	18,428			5.56%	1,025	-	-	1,025
	CP	(9,214)			5.56%	(512)	-	-	(512)
	SA				5.56%	-	-	-	-

218

UNITED WATER FLORIDA

Net Depreciation Expense - 1998  
 Docket No.: 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Intermediate Year ending 12/31/98

Explanation: Provide a schedule of test year depreciation expense by primary account

Florida Public Service Commission  
 Schedule B-13  
 Page 4 of 5  
 Preparer: F. McGuire

Note: All plant in service is 100% used and useful.

A/C	Water Plant	DESCRIPTION	BALANCE		Dep't. Rates	Plant	BALANCE at 12/31/97	Additions		Total
			12/31/97	1998				1998	1998	
Plant In Service										
391/343.5	TOOLS, SHOP, GARAGE EQUIP	WO	WATER ONLY	(52,955)	65,800	(2,000)	(3,310)	2,056	(63)	(1,316)
		CP	1981 & PRIOR	29,769		1,861				1,861
		CP	1982 & AFTER	96,511		6,032				6,032
		SA	SEWER ALLOCATION	(63,707)		(3,982)				(3,982)
394/343.5	TOTAL TOOLS, SHOP GARAGE EQUIP									
395/344.5	LABORATORY EQUIPMENT	WO	LABORATORY EQUIPMENT	1,459		97				97
		CP		21,354		1,424				1,424
		SA		(10,678)		(712)				(712)
396/345.5	POWER OPERATED EQUIPMENT	WO	WATER ONLY	(891)		(74)				(74)
		CP	1981	13,621		1,135				1,135
		CP	1981 BACKLOG	22,515		1,875				1,875
		CP	1982 & AFTER	97,745		8,142				8,142
		SA	SEWER ALLOCATION	(66,943)		(5,376)				(5,376)
396/345.5	TOTAL POWER OPER EQUIP									
397/346.5	COMMUNICATION EQUIPMENT	WO	SCADA	108,740	37,800	10,874	1,890			12,764
		CP		825,758		82,576				82,576
		SA		(412,880)		(41,288)				(41,288)
398/347.5	MISCELLANEOUS EQUIP	WO	WATER ONLY	30,657	8,900	2,045	297			2,342
		CP	1. PRIOR 1982	11,385		759				759
		CP	2. 1983 & AFTER	78,230		5,218				5,218
		SA	SEWER ALLOCATION	(44,809)		(2,989)				(2,989)
398/347.5	TOTAL MISCELLANEOUS EQUIP									
399/348.5	OTHER TANGIBLE PROPERTY	WO	OTHER TANGIBLE PROPERTY	29,983		2,998				2,998
		CP		8,154		815				815
		SA		(4,077)		(408)				(408)

612

Explanation: Provide a schedule of test year depreciation expense by primary account

Note: All plant in service is 100% used and useful.

A/C NUMBER	Water Plant DESCRIPTION	Plant In Service			Depreciation Expense			Total 1998	
		BALANCE 12/31/97	Adds 1998	Retirments 1998	Depr. Rates	Plant BALANCE at 12/31/97	Adds 1998		Retirments 1998
		(40,966)							
		(27)							
		979							
<b>TOTAL GENERAL PLANT</b>		56,619,038	11,817,200	(115,500)		1,674,171	200,747	(1,972)	1,872,946
<b>TOTAL PLANT IN SERVICE (LINE 1 B/S)</b>									



H:\CASES\JAX2\B13DPR.XLS]98DPR  
 UNITED WATER FLORIDA  
 13-Month Average Depreciation Expense-1999  
 Docket No.: 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Projected Test Year Ending 12/3199

Florida Public Service Commission  
 Schedule B-13  
 Page / of 3  
 Preparer: F. McGuire

Explanation: Provide a schedule of test year depreciation expense  
 by primary account

A/C NUMBER	Water Plant DESCRIPTION	13-Month Average Plant Balances for year 1999	Rates	Depreciation Expense
OLD/NEW	INTANGIBLE PLANT			
301/301.1	WO ORGANIZATION	202,559.00	0.00%	
	CP	44,050.00	0.00%	
	SA	(22,025.00)	0.00%	
302/302.1	WO FRANCHISE & CONSENTS	295,686.00	0.00%	
	CP	35,808.00	0.00%	
	SA	(16,941.00)	0.00%	
303	MISC. INTANGIBLE PLANT	235,840.00	0.00%	
TOTAL	INTANGIBLE PLANT		0.00%	
	SOURCE OF SUPPLY PLANT		0.00%	
310/303.2	LAND & LAND RIGHTS	501,904.00	0.00%	
311/304.2	STRUCTURES & IMPROVEMENTS	3,744,106.00	3.03%	113,446
312/305.2	COLLECT & IMPOUND RESERVOIR	297,614.00	2.00%	5,952
313/306.2	LAKE, RIVER, & OTHER INTAKE		2.50%	
314/307.2	WELLS & SPRINGS	1,422,007.00	3.33%	47,353
315/308.2	INFILTRATION GALLERIES	7,512.00	2.50%	188
316/309.2	SUPPLY MAINS	241,007.00	2.86%	6,893
317	OTHER SOURCE PLANT	6,146.00	2.50%	154
TOTAL	SOURCE OF SUPPLY			
	PUMPING PLANT			
320/303.2	LAND & LAND RIGHTS	59,021.00	0.00%	
321/304.2	STRUCTURES & IMPROVEMENTS	1,394,445.00	3.03%	42,252
322	BOILER PLANT EQUIP			
323/311.2	OTHER POWER PROD. EQUIP	1,170,929.00	5.00%	58,546
324/311.2	STEAM PUMPING EQUIP		5.00%	
325/311.2	ELECTRIC PUMPING EQUIP	3,608,253.00	5.00%	180,413
326/311.2	DIESEL PUMPING EQUIP		5.00%	
327/311.2	HYDRAULIC PUMPING EQUIP	43,510.00	5.00%	2,176
328/311.2	OTHER PUMPING EQUIP	148,220.00	5.00%	7,411
TOTAL	PUMPING PLANT			
	WATER TREATMENT PLANT			
330/303.3	LAND & LAND RIGHTS	84,778.00	0.00%	
331/304.3	STRUCTURES & IMPROVEMENTS	737,770.00	3.03%	22,354
332/320.3	WATER TREATMENT EQUIP	2,987,685.00	4.55%	135,940
TOTAL	WATER TREATMENT PLANT			

UNITED WATER FLORIDA  
 13-Month Average Depreciation Expense-1999  
 Docket No.: 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Projected Test Year Ending 12/31/99

Florida Public Service Commission  
 Schedule B-13  
 Page 2 of 3  
 Preparer: F. McGuire

Explanation: Provide a schedule of test year depreciation expense  
 by primary account

A/C NUMBER	Water Plant DESCRIPTION	13-Month Average Plant Balances for year 1999	Rates	Depreciation Expense
TRANS & DIST PLANT				
340/303.4	LAND & LAND RIGHTS	7,570.00	0.00%	
341/304.4	STRUCTURES & IMPROVEMENTS	101,671.00	3.03%	3,081
342/330.4	DIST. STANDPIPES & RESERVOIRS	2,365,311.00	2.70%	63,863
343/331.2	TRANS & DIST MAINS	30,438,851.00	2.33%	709,225
344	FIRE MAINS	110,805.00	2.33%	2,582
345/333.4	SERVICES	10,070,030.00	2.50%	251,751
346/334.4	METERS	3,552,242.00	5.00%	177,612
347/334.4	METER INSTALLATION	41,316.00	5.00%	2,066
348/335.4	HYDRANTS	2,393,741.00	2.20%	52,662
349/339.4	OTHER TRANS & DIST PLANT	251,660.00	4.00%	10,066
TOTAL	TRANS & DIST PLANT			
GENERAL PLANT				
389/303.5	WO LAND & LAND RIGHTS	4,756.00	0.00%	
	CP	529,679.00	0.00%	
	SA	(264,340.00)	0.00%	
390/304.5	WO STRUCTURES & IMPROVEMENTS	133,555.00	2.50%	3,339
	CP	1,545,036.00	2.50%	38,626
	SA	(772,519.00)	2.50%	(19,313)
391/340.5	OFFICE FURNITURE & EQUIP			
	WO FURNITURE & EQUIP	2,057,400.00	6.67%	137,229
	CP FURNITURE & EQUIP	171,079.00	6.67%	11,411
	CP TERMINAL SYSTEM	140,990.00	6.67%	9,404
	SA SEWER ALLOCATION	(156,035.00)	6.67%	(10,408)
391	TOTAL OFFICE FURN. & FIXTURES			
392/341.5	TRANSPORTATION			
	WO 1. WATER ONLY	(371,152.00)	0.00%	
	CP 2. 1991	20,328.00	0.00%	
	CP 3. 1992	109,086.00	0.00%	
	CP 4. 1982	15,944.00	0.00%	
	CP 5. 1983	6,506.00	0.00%	
	CP 6. 1993	13,657.00	0.00%	
	CP 7. 1985	12,471.00	0.00%	
	CP 8. 1986	58,138.00	0.00%	
	CP 9. 1987	29,592.00	0.00%	
	CP 10. 1988	27,475.00	0.00%	
	CP 11. 1989	51,396.00		
	CP 12. 1990	126,164.00		
	SA 10. SEWER ALLOCATION	(329,882.00)		
392/341.5	TOTAL TRANSPORTATION EQUIP			
393/342.5	WO STORES EQUIPMENT	18,428.00	5.56%	1,025
	CP	(9,214.00)	5.56%	(512)
	SA		5.56%	
394/343.5	TOOLS, SHOP, GARAGE EQUIP	(154.00)	6.25%	(10)

UNITED WATER FLORIDA  
 13-Month Average Depreciation Expense-1999  
 Docket No.: 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Projected Test Year Ending 12/3199

Florida Public Service Commission  
 Schedule B-13  
 Page 3 of 3  
 Preparer: F. McGuire

Explanation: Provide a schedule of test year depreciation expense  
 by primary account

A/C NUMBER	Water Plant DESCRIPTION	13-Month Average Plant Balances for year 1999	Rates	Depreciation Expense
	WO WATER ONLY	20,076.00	6.25%	1,255
	CP 1981 & PRIOR	29,769.00	6.25%	1,861
	CP 1982 & AFTER	96,511.00	6.25%	6,032
	SA SEWER ALLOCATION	(63,707.00)	6.25%	(3,982)
394/343.5	TOTAL TOOLS,SHOP GARAGE EQUIP			
395/344.5	WO LABORATORY EQUIPMENT	1,459.00	6.67%	97
	CP	21,354.00	6.67%	1,424
	SA	(10,678.00)	6.67%	(712)
396/345.5	POWER OPERATED EQUIPMENT			
	WO WATER ONLY	(891.00)	8.33%	(74)
	CP PRIOR 1981	13,621.00	8.33%	1,135
	CP 1981 BACKHOE	22,515.00	8.33%	1,875
	CP 1982 & AFTER	97,745.00	8.33%	8,142
	SA SEWER ALLOCATION	(66,943.00)	8.33%	(5,576)
396/345.5	TOTAL POWER OPER EQUIP			
397/346.5	WO COMMUNICATION EQUIPMENT	146,540.00	10.00%	14,654
	CP SCADA	825,758.00	10.00%	82,576
	SA	(412,380.00)	10.00%	(41,288)
398/347.5	MISCELLANEOUS EQUIP			
	WO WATER ONLY	39,557.00	6.67%	2,638
	CP 1. PRIOR 1982	11,385.00	6.67%	759
	CP 2. 1983 & AFTER	78,230.00	6.67%	5,218
	SA SEWER ALLOCATION	(44,309.00)	6.67%	(2,989)
398/347.5	OTAL MISCELLANEOUS EQUIP			
399/348.5	WO OTHER TANGIBLE PROPERTY	29,983.00	10.00%	2,998
	CP	8,154.00	10.00%	815
	SA	(4,077.00)	10.00%	(408)
	TOTAL GENERAL PLANT			
	ROUNDING	(27.00)		
	AFUDC Adjustment	(40,966.00)	3.04%	(1,245)
	Land (Easement)			
	UNCLASSIFIED PLANT	979.00		
<b>TOTAL PLANT IN SERVICE (LINE 1 B/S)</b>		<u>70,530,123</u>		<u>2,141,982</u>

Wastewater Depreciation Expense- 1998

Company : United Water Florida

Docket No.: 980214-WS

Projected Test Year ending 12/31/99

Schedule: Intermediate Year ending 12/31/98

Historic [ ] Projected [x ]

Explanation: Provide a schedule of test year depreciation by primary account.

Florida Public Service Commission

Schedule: B-14

Page / of 2

Prepared: F. McCallure

A/C	NUMBER	DESCRIPTION	PLANT IN SERVICE	RETURNS	PLANT AT 12/31/97	ADDITIONS 1998 (1/2 Yr)	DEPRECIATION EXPENSE	TOTAL
			12/31/97	1998	12/31/97	1998 (1/2 Yr)	1998 (1/2) Yr.	Total

		INTANGIBLE PLANT	291,322	-	-	-	-	-
	SO	ORGANIZATION	22,025	-	-	-	-	-
	SA	Fran & Consents	231,698	-	-	-	-	-
	SA	Misc. Plant	16,941	-	-	-	-	-
			307,215	-	-	-	-	-
		TOTAL						
		INTANGIBLE PLANT						
		COLLECTION PLANT						
		LAND & LAND RIGHTS	1,049,556	1,171,300	-	-	-	-
		Struct & Improvms	80,269	576,600	-	-	-	-
		Collection sewers	99,390	3,310	-	-	-	-
		Cell sewers - force	8,414,776	1,364,800	(8,000)	277,655	22,519	(132)
		Special Collection	(120)	1,322,800	-	261,790	17,395	(4)
		Svc to Customers	9,953,997	1,322,800	-	2,630	-	-
		Flow Measur. Device	13,824	6,000	-	2,765	600	-
		Flow Measur. Install	80,594	-	-	2,120	-	-
		Other	6,200	-	-	155	-	155
		TOTAL						
		COLLEC. PLANT						
		PUMPING PLANT						
		Land & Rights	8,140	-	-	-	-	-
		Struct. & Improv	2,662,391	3,130%	83,333	83,333	83,333	83,333
		Receiving Wells	2,638,827	3,330%	87,873	87,873	96,108	96,108
		Elect Pump Eqpt	5,794,931	5,560%	322,198	322,198	333,093	333,093
		Diect Pump Eqpt	117,871	5,560%	6,554	6,554	6,554	6,554
		Other Pump Eqpt	377,972	5,560%	21,015	21,015	21,015	21,015
		TOTAL						
		PUMPING PLANT						
		Trt & Disposal Plant						
		Land & Rights	53,163	0.000%	-	-	-	-
		Oxidation Lagoon	-	0.000%	-	-	-	-
		Other land & Rights	1,457,481	0.000%	-	-	-	-
		Struct. & Improvms	8,537,445	3.130%	267,222	267,222	267,222	267,222
		Trt. & Disposal Eqpt	18,056,613	5.560%	1,003,948	1,003,948	1,048,197	1,048,197
		TOTAL						
		PUMPING PLANT						
		Trt & Disposal Plant						
		Land & Rights	53,163	0.000%	-	-	-	-
		Oxidation Lagoon	-	0.000%	-	-	-	-
		Other land & Rights	1,457,481	0.000%	-	-	-	-
		Struct. & Improvms	8,537,445	3.130%	267,222	267,222	267,222	267,222
		Trt. & Disposal Eqpt	18,056,613	5.560%	1,003,948	1,003,948	1,048,197	1,048,197
		TOTAL						
		PUMPING PLANT						
		Trt & Disposal Plant						
		Land & Rights	53,163	0.000%	-	-	-	-
		Oxidation Lagoon	-	0.000%	-	-	-	-
		Other land & Rights	1,457,481	0.000%	-	-	-	-
		Struct. & Improvms	8,537,445	3.130%	267,222	267,222	267,222	267,222
		Trt. & Disposal Eqpt	18,056,613	5.560%	1,003,948	1,003,948	1,048,197	1,048,197
		TOTAL						
		PUMPING PLANT						
		Trt & Disposal Plant						
		Land & Rights	53,163	0.000%	-	-	-	-
		Oxidation Lagoon	-	0.000%	-	-	-	-
		Other land & Rights	1,457,481	0.000%	-	-	-	-
		Struct. & Improvms	8,537,445	3.130%	267,222	267,222	267,222	267,222
		Trt. & Disposal Eqpt	18,056,613	5.560%	1,003,948	1,003,948	1,048,197	1,048,197
		TOTAL						
		PUMPING PLANT						
		Trt & Disposal Plant						
		Land & Rights	53,163	0.000%	-	-	-	-
		Oxidation Lagoon	-	0.000%	-	-	-	-
		Other land & Rights	1,457,481	0.000%	-	-	-	-
		Struct. & Improvms	8,537,445	3.130%	267,222	267,222	267,222	267,222
		Trt. & Disposal Eqpt	18,056,613	5.560%	1,003,948	1,003,948	1,048,197	1,048,197
		TOTAL						
		PUMPING PLANT						
		Trt & Disposal Plant						
		Land & Rights	53,163	0.000%	-	-	-	-
		Oxidation Lagoon	-	0.000%	-	-	-	-
		Other land & Rights	1,457,481	0.000%	-	-	-	-
		Struct. & Improvms	8,537,445	3.130%	267,222	267,222	267,222	267,222
		Trt. & Disposal Eqpt	18,056,613	5.560%	1,003,948	1,003,948	1,048,197	1,048,197
		TOTAL						
		PUMPING PLANT						
		Trt & Disposal Plant						
		Land & Rights	53,163	0.000%	-	-	-	-
		Oxidation Lagoon	-	0.000%	-	-	-	-
		Other land & Rights	1,457,481	0.000%	-	-	-	-
		Struct. & Improvms	8,537,445	3.130%	267,222	267,222	267,222	267,222
		Trt. & Disposal Eqpt	18,056,613	5.560%	1,003,948	1,003,948	1,048,197	1,048,197
		TOTAL						
		PUMPING PLANT						
		Trt & Disposal Plant						
		Land & Rights	53,163	0.000%	-	-	-	-
		Oxidation Lagoon	-	0.000%	-	-	-	-
		Other land & Rights	1,457,481	0.000%	-	-	-	-
		Struct. & Improvms	8,537,445	3.130%	267,222	267,222	267,222	267,222
		Trt. & Disposal Eqpt	18,056,613	5.560%	1,003,948	1,003,948	1,048,197	1,048,197
		TOTAL						
		PUMPING PLANT						
		Trt & Disposal Plant						
		Land & Rights	53,163	0.000%	-	-	-	-
		Oxidation Lagoon	-	0.000%	-	-	-	-
		Other land & Rights	1,457,481	0.000%	-	-	-	-
		Struct. & Improvms	8,537,445	3.130%	267,222	267,222	267,222	267,222
		Trt. & Disposal Eqpt	18,056,613	5.560%	1,003,948	1,003,948	1,048,197	1,048,197
		TOTAL						
		PUMPING PLANT						
		Trt & Disposal Plant						
		Land & Rights	53,163	0.000%	-	-	-	-
		Oxidation Lagoon	-	0.000%	-	-	-	-
		Other land & Rights	1,457,481	0.000%	-	-	-	-
		Struct. & Improvms	8,537,445	3.130%	267,222	267,222	267,222	267,222
		Trt. & Disposal Eqpt	18,056,613	5.560%	1,003,948	1,003,948	1,048,197	1,048,197
		TOTAL						
		PUMPING PLANT						
		Trt & Disposal Plant						
		Land & Rights	53,163	0.000%	-	-	-	-
		Oxidation Lagoon	-	0.000%	-	-	-	-
		Other land & Rights	1,457,481	0.000%	-	-	-	-
		Struct. & Improvms	8,537,445	3.130%	267,222	267,222	267,222	267,222
		Trt. & Disposal Eqpt	18,056,613	5.560%	1,003,948	1,003,948	1,048,197	1,048,197
		TOTAL						
		PUMPING PLANT						
		Trt & Disposal Plant						
		Land & Rights	53,163	0.000%	-	-	-	-
		Oxidation Lagoon	-	0.000%	-	-	-	-
		Other land & Rights	1,457,481	0.000%	-	-	-	-
		Struct. & Improvms	8,537,445	3.130%	267,222	267,222	267,222	267,222
		Trt. & Disposal Eqpt	18,056,613	5.560%	1,003,948	1,003,948	1,048,197	1,048,197
		TOTAL						
		PUMPING PLANT						
		Trt & Disposal Plant						
		Land & Rights	53,163	0.000%	-	-	-	-
		Oxidation Lagoon	-	0.000%	-	-	-	-
		Other land & Rights	1,457,481	0.000%	-	-	-	-
		Struct. & Improvms	8,537,445	3.130%	267,222	267,222	267,222	267,222
		Trt. & Disposal Eqpt	18,056,613	5.560%	1,003,948	1,003,948	1,048,197	1,048,197
		TOTAL						
		PUMPING PLANT						
		Trt & Disposal Plant						
		Land & Rights	53,163	0.000%	-	-	-	-
		Oxidation Lagoon	-	0.000%	-	-	-	-
		Other land & Rights	1,457,481	0.000%	-	-	-	-
		Struct. & Improvms	8,537,445	3.130%	267,222	267,222	267,222	267,222
		Trt. & Disposal Eqpt	18,056,613	5.560%	1,003,948	1,003,948	1,048,197	1,048,197
		TOTAL						
		PUMPING PLANT						
		Trt & Disposal Plant						
		Land & Rights	53,163	0.000%	-	-	-	-
		Oxidation Lagoon	-	0.000%	-	-	-	-
		Other land & Rights	1,457,481	0.000%	-	-	-	-
		Struct. & Improvms	8,537,445	3.130%	267,222	267,222	267,222	267,222
		Trt. & Disposal Eqpt	18,056,613	5.560%	1,003,948	1,003,948	1,048,197	1,048,197
		TOTAL						
		PUMPING PLANT						
		Trt & Disposal Plant						
		Land & Rights	53,163	0.000%	-	-	-	-

Wastewater Depreciation Expense- 1998

Company : United Water Florida

Docket No.: 980214-WS

Projected Test Year ending 12/31/99

Schedule: Intermediate Year ending 12/31/98

Historic [ ] Projected [x ]

Florida Public Service Commission

Schedule: B-14

Page 2 of 2

Preparer: F. McGuire

Explanation: Provide a schedule of test year depreciation by primary account.

A/C NUMBER	Wastewater DESCRIPTION	Plant in Service			Dpr. Rates	Depreciation Expense			
		BALANCE 12/31/97	Additions 1998	Retrnmts 1998		Plant at 12/31/97	Additions 1998 (1/2 Yr)	Retrnmt 1998 (1/2) Yr.	Total
373/381.4	Plant Sewers	154,587	-	-	2.860%	4,421	-	-	4,421
374/382.4	Outfall lines	2,300,889	150,000	-	3.330%	76,620	2,498	-	79,117
375/389.4	Other treatment Facilities	282,914	109,600	-	5.560%	15,730	3,047	-	18,777
TOTAL.		-	-	-	-	-	-	-	-
	GENERAL PLANT								
389/353.5	SO Land & Rights	158,764	-	-	0.000%	-	-	-	-
	SA	264,840	-	-	-	-	-	-	-
390/354.5	SO Struct & Imprvmnts	2,276,665	-	-	2.500%	56,917	-	-	56,917
	SA	772,519	-	-	2.500%	19,313	-	-	19,313
391/390.5	SO Office Furn & Eqpt	345,811	1,332,700	-	6.670%	23,066	44,446	-	67,511
	SA	156,035	-	-	6.670%	10,408	-	-	10,408
392/391.5	SO Transp Eqpt	14,902	-	-	0.000%	-	-	-	-
	SA	329,882	-	-	0.000%	-	-	-	-
393/392.5	SO Stores Eqpt	-	-	-	5.560%	-	-	-	-
	SA	9,214	-	-	5.560%	512	-	-	512
394/393.5	SO Tools Shop Garage Eqpt	15,140	6,000	-	6.250%	946	-	-	946
	SA	63,707	-	-	6.250%	3,982	-	-	3,982
395.5/394.5	SO Lab Eqpt	108,345	10,200	-	6.670%	7,227	340	-	7,567
	SA	10,678	-	-	6.670%	712	-	-	712
396/395.5	SO Pwr Opert. Eqpt	134,205	34,800	-	8.330%	11,179	-	-	11,179
	SA	66,943	-	-	8.330%	5,576	-	-	5,576
397.5/396.5	SO Communicat. Eqpt	1,246,930	99,800	-	10.000%	124,693	-	-	124,693
	SA	412,880	-	-	10.000%	41,288	-	-	41,288
398/397.5	SO Misc. Eqpt	551,720	432,900	-	6.670%	36,800	-	-	36,800
	SA	44,809	-	-	6.670%	2,989	-	-	2,989
399/398.5	SO Other property	42,158	74,600	-	10.000%	4,216	3,730	-	7,946
	SA	4,077	-	-	10.000%	408	-	-	408
	TOTAL GENERAL PLANT	-	-	-	-	-	-	-	-
	ROUNDING	(1)	-	-	-	-	-	-	-
	Prop for Future	(1,175,696)	-	-	-	-	-	-	-
	NON UTILITY PROPERTY	(173,706)	-	-	3.48%	(6,051)	-	-	(6,051)
	UNCLASSIFIED PLANT	8,776	-	-	-	-	-	-	-
	Total	99,672,472	11,466,500	(46,412)	-	3,470,995	193,091	(1,185)	3,662,902

225

Wastewater Depreciation Expense- 1999  
 Company: United Water Florida  
 Docket No.: 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Projected Test Year ending 12/31/98  
 Historic [ ] Projected [x ]

Florida Public Service Commission  
 Schedule: B-14  
 Page / of 2  
 Preparer: F. McGuire

Explanation: Provide a schedule of test year depreciation by primary account.

Note: All plant in service is 100% used and useful

A/C NUMBER	Wastewater DESCRIPTION	13-Month Avg Plant in Service 1999	Depreciation Rates	Depreciation Expense 1999
<b>OLD/NEW</b>				
301/351.1	SO INTANGIBLE PLANT ORGANIZATION	291,322	0.000%	
	SA	22,025		
302/352.2	SO Fran & Consents	231,698	0.000%	
	SA	16,941		
303.5	Misc. Plant	307,215		
<b>TOTAL</b>	<b>INTANGIBLE PLANT</b>	-		
<b>COLLECTION PLANT</b>				
350/353.2	LAND & LAND RIGHTS	2,220,856	0.000%	
351/354.2	Struct & Imprmnts	1,374,100	3.130%	43,009
352/352	Collection sewers	99,390	3.330%	3,310
352.1/360.2	Coll Sewers - Force	10,565,476	3.300%	348,661
352.2/361.2	Gravity	34,023,829	2.220%	755,329
352.3/362.2	Special Collection	(120)	3.330%	(4)
353/363.2	Svc to Custmrs	11,810,259	2.630%	310,610
354/364.2	Flow Meas. Device	19,824	20.000%	3,965
355/365.2	Flow Measur. Install	80,594	2.63%	2,120
356	Other	6,200	2.500%	155
<b>TOTAL</b>	<b>Collec. Plant</b>	-		
<b>PUMPING PLANT</b>				
360/353.3	Land & Rights	8,140	0.000%	
361/354.3	Struct. & Improv	2,662,391	3.130%	83,333
362/370.3	Receiving Wells	3,341,889	3.330%	111,285
363/371.3	Elect Pmp Eqpt	6,294,062	5.560%	349,950
364/371.3	Diesel Pmp Eqpt	117,871	5.560%	6,554
365/371.3	Other Pmp Eqpt	377,972	5.560%	21,015
<b>TOTAL</b>	<b>PUMPING PLANT</b>	-		
<b>Trt &amp; Disposal Plant</b>				
370/353.4	Land & Rights	53,163	0.000%	
370.1/353.4	Oxidation Lagoon	-	0.000%	
370.2/353.4	Other land & Rights	1,457,481	0.000%	
371/354.4	Struct. & Imprmnts	8,537,445	3.130%	267,222
372/380.4	Trt. & Disposal Eqpt	21,032,793	5.560%	1,169,423

226

Wastewater Depreciation Expense- 1999  
 Company: United Water Florida  
 Docket No.: 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Projected Test Year ending 12/31/98  
 Historic | | Projected [x |

Explanation: Provide a schedule of test year depreciation by primary account.

Note: All plant in service is 100% used and useful

A/C NUMBER	Wastewater DESCRIPTION	13-Month Avg Plant in Service 1999	Depreciation Rates	Depreciation Expense 1999
373/381.4	Plant Sewers	557,049	2.860%	15,932
374/382.4	Outfall Lines	2,450,889	3.330%	81,615
375/389.4	Other treatment Facilities	453,283	5.560%	25,203
TOTAL				
389/353.5	GENERAL PLANT Land & Rights	158,764	0.000%	
390/354.5	Struct & Improvments	264,840	2.500%	56,917
391/390.5	Office Furn & Eqpt	2,276,665	2.500%	19,313
392/391.5	Transp Eqpt	772,519	6.670%	113,557
393/392.5	Stores Eqpt	1,702,511	6.670%	10,408
394/393.5	Tools Shop Garage Eqpt	156,055	0.000%	
395.5/394.5	Lab Eqpt	14,902	0.000%	
396/395.5	Pwr Oper. Eqpt	329,882	5.560%	512
397.5/396.5	Communicat. Eqpt	9,214	5.560%	1,994
398/397.5	Misc. Eqpt	31,909	6.250%	3,982
399/398.5	Other property	63,707	6.250%	8,369
		125,468	6.670%	712
		10,678	6.670%	14,078
		169,005	8.330%	5,576
		66,913	10.000%	136,981
		1,369,807	10.000%	41,288
		412,880	6.670%	65,674
		984,620	6.670%	2,989
		44,809	10.000%	11,676
		116,758	10.000%	408
		4,077	10.000%	
TOTAL GENERAL PLANT				
ROUNDING				
	Prop for future	(1,175,696)		(6,051)
	NON UTILITY PROPERTY	(173,706)	3.48%	
	UNCLASSIFIED PLANT	8,776		
	Total	116,159,402		4,087,067

Schedule of Taxes Other than Income

Florida Public Service Commission  
 Schedule: B-15  
 Page 1 of 2  
 Preparer: Schreyer/Egan-Long  
 Recap Schedules: B-1, B-2

United Water Florida  
 Docket:980214-WS  
 Schedule Year Ended  
 Historic: 1997  
 Projected: 1999

Explanation: Complete the following schedule of all taxes other than income.  
 For all allocations, provide description of allocation and calculations

Line No.	(1) Description	(2) Regulatory Assessment Fee (RAFs)	(3) Payroll Taxes	(4) Ad Valorem	(5) Other	(6) Total
Water						
1	Test Year per Books	408,600	279,233	482,274	2,652	1,172,758
Adjustments to the test year						
2	1. Adjusted for pro forma level of revenues	61,365				61,365
3	2. Adjusted for pro forma level of salary and wages		(150,522)			(150,522)
4	3. Adjusted for the latest known taxes inflated by 8.24%			183,744		183,744
5	4. Adjusted by inflation				273	273
6	Test Year Adjustments	61,365	(150,522)	183,744	273	94,860
7	Adjusted Test Year	469,965	128,711	666,018	2,924	1,267,618
8	RAF's Assoc. with Revenue Increase	99,215				99,215
9	Total Balance	\$ 569,180	\$ 128,711	\$ 666,018	\$ 2,924	\$ 1,366,833
Wastewater						
10	Test Year per Books	736,898	55,202	857,336	5,878	1,655,314
Adjustments to the test year						
11	1. Adjusted for pro forma level of revenues	104,972				104,972
12	2. Adjusted for pro forma level of salary and wages		173,617			173,617
13	3. Adjusted for the latest known taxes inflated by 8.24%			141,690		141,690
14	4. Adjusted by inflation				531	531
15	Test Year Adjustments	104,972	173,617	141,690	531	420,810
16	Adjusted Test Year					
17	RAF's Assoc. with Revenue Increase	138,021				138,021
18	Total Balance	\$979,891.61	\$228,819.52	\$999,026.48	\$ 6,408.36	\$ 2,214,145.96



Schedule of Taxes Other than Income

Florida Public Service Commission

Schedule: B-15

Page 2 of 2

Preparer: Schreyer/Egan-Long

Recap Schedules: B-1, B-2

United Water Florida  
 Docket:980214-WS  
 Schedule Year Ended  
 Historic: 1997  
 Projected: 1998

Explanation: Complete the following schedule of all taxes other than income.  
 For all allocations, provide description of allocation and calculations

Line No.	(1) Description	(2) Regulatory Assessment Fee (RAFTs)	(3) Payroll Taxes	(4) Ad Valorem	(5) Other	(6) Total
Water						
1	Test Year per Books	408,600	279,233	482,274	2,652	1,172,758
Adjustments to the test year						
2	1. Adjusted for pro forma level of revenues	51,845				51,845
3	2. Adjusted for pro forma level of salary and wages		(155,338)			(155,338)
4	3. Adjusted for the latest known taxes inflated by 8.24%			133,042		133,042
5	4. Adjusted by inflation				210	210
6	Test Year Adjustments	51,845	(155,338)	133,042	210	29,759
7	Adjusted Test Year	460,445	123,894	615,316	2,861	1,202,517
8	RAF's Assoc. with Revenue Increase	62,381				62,381
9	Total Balance	\$ 522,826	\$ 123,894	\$ 615,316	\$ 2,861	\$ 1,264,898
Wastewater						
10	Test Year per Books	736,898	55,202	857,336	5,878	1,655,314
Adjustments to the test year						
11	1. Adjusted for pro forma level of revenues	90,574				90,574
12	2. Adjusted for pro forma level of salary and wages		165,054			165,054
13	3. Adjusted for the latest known taxes inflated by 8.24%			65,637		65,637
14	4. Adjusted by inflation				393	393
15	Test Year Adjustments	90,574	165,054	65,637	393	321,659
16	Adjusted Test Year	827,473	220,257	922,973	6,270	1,976,973
17	RAF's Assoc. with Revenue Increase	63,188				63,188
18	Total Balance	\$ 890,661	\$ 220,257	\$ 922,973	\$ 6,270	\$ 2,040,161

c

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company - United Water Florida

Schedule: C-1

Docket No: 980214-WS

Page 1 of 3

Base Year Ended: 12/31/97

Preparer: Schreyer

Base Year (X) Projected

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	\$ 581,624	\$ 533,844	\$ 1,115,468	\$ 508,298	\$ 607,171
2	Deferred Income Tax Expense	C-5	904,402	69,875	974,277	297,175	677,101
3	ITC Realized This Year	C-8	0	0	0	0	0
4	ITC Amortization (3% ITC and IRC 46 (f) (2))	C-7	(35,040)	0	(35,040)	(10,511)	(24,529)
5	Parent Debt Adjustment	C-9	0	0	0	0	0
6	Total Income Tax Expense		<u>\$1,450,986</u>	<u>\$ 603,719</u>	<u>\$2,054,705</u>	<u>\$ 794,962</u>	<u>\$ 1,259,743</u>

Supporting Schedules : C-2, C-5, C-8, C-9  
Recap Schedules- B-1,B-2

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company - United Water Florida  
**Docket No: 980214-WS**  
 Intermediate Year Ended: 12/31/98  
 Intermediate (X) Projected

Schedule: C-1  
 Page 2 of 3  
 Preparer: Schreyer

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

<u>Line No.</u>	<u>Description</u>	<u>Ref.</u>	<u>Total Per Books</u>	<u>Utility Adjustments</u>	<u>Utility Adjusted</u>	<u>Water</u>	<u>Sewer</u>
1	Current Tax Expense	C-2	\$ 581,624	\$ (59,149)	\$ 522,475	\$ 129,118	\$ 393,358
2	Deferred Income Tax Expense	C-5	904,402	309,073	1,213,475	424,364	789,111
3	ITC Realized This Year	C-8	0	0	0	0	0
4	ITC Amortization (3% ITC and IRC 46 (f) (2))	C-7	(35,040)	0	(35,040)	(10,511)	(24,529)
5	Parent Debt Adjustment	C-9	0	0	0	0	0
6	Total Income Tax Expense		<u>\$ 1,450,986</u>	<u>\$ 249,924</u>	<u>\$ 1,700,910</u>	<u>\$ 542,971</u>	<u>\$ 1,157,940</u>

Supporting Schedules : C-2, C-5, C-8, C-9  
 Recap Schedules- B-1, B-2

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company - United Water Florida

Schedule: C-1

Docket No: 980214-WS

Page 3 of 3

Test Year Ended: 12/31/99

Preparer: Schreyer

Test Year Projected (X)

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ 581,624	\$ (856,675)	\$ (275,051)	\$ (143,706)	\$ (131,345)
2	Deferred Income Tax Expense	C-5	904,402	343,419	1,247,821	435,744	812,077
3	ITC Realized This Year	C-8	0	0	0	0	0
4	ITC Amortization (3% ITC and IRC 46 (f) (2))	C-7	(35,040)	0	(35,040)	(10,511)	(24,529)
5	Parent Debt Adjustment	C-9	0	0	0	0	0
6	Total Income Tax Expense		<u>\$1,450,986</u>	<u>\$ (513,256)</u>	<u>\$ 937,730</u>	<u>\$ 281,527</u>	<u>\$ 656,203</u>

Supporting Schedules: C-2, C-5, C-8, C-9  
Recap Schedules- B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company - United Water Florida  
**Docket No: 980214-WS**  
 Base Year Ended: 12/31/97  
 Base (X) Projected

Schedule: C-2  
 Page 1 of 3  
 Preparer: Schreyer

Explanation: Provide the calculation of state and federal income taxes for the test year.  
 Provide detail on adjustments to income taxes and investment tax credits granted.

	Per Books 1997	Utility Adjustments	Utility Adjusted	Water	Wastewater
1 Net Utility Operating Income (Sch. B-1)	\$ 5,479,075	\$ 1,612,623	\$ 7,091,698	\$ 2,570,499	\$ 4,521,199
2 Add: Income Tax Expenses Per Books (Sch. B-1)	1,450,987	603,718	2,054,705	794,962	1,259,743
3 Subtotal	6,930,062	2,216,341	9,146,403	3,365,461	5,780,942
4 Less Interest Charges	2,780,143	812,858	3,593,001	1,224,953	2,368,048
5 Taxable Income Per Books	4,149,919	1,403,483	5,553,402	2,140,508	3,412,894
Schedule M Adjustments:					
6 Permanent Differences (From Sch. C-4)	0	0	0	0	0
7 Timing Differences (From Sch. C-5)	(2,596,788)	7,693	(2,589,095)	(789,730)	(1,799,365)
8 Total Schedule M Adjustments	(2,596,788)	7,693	(2,589,095)	(789,730)	(1,799,365)
9 Taxable Income Before State Taxes	1,553,131	1,411,176	2,964,307	1,350,778	1,613,529
10 Less: State Income Tax Exemption (\$5,000)	0	0	0	0	0
11 State Taxable Income	1,553,131	1,411,176	2,964,307	1,350,778	1,613,529
12 State Income Tax (5.5% of Line 11)	\$ 85,422	77,615	\$ 163,037	\$ 74,293	\$ 88,744
13 Emergency Excise Tax	0	-	0	0	0
14 Credits/Debits	(4,297)	4,297	0	0	0
15 Current State Income Taxes (Lines 12-Line 14)	\$ 81,125	\$ 81,912	\$ 163,037	\$ 74,293	\$ 88,744
16 Federal Taxable Income (Line 9 - Line 12)	1,472,006	1,329,264	2,801,270	1,276,485	1,524,785
17 Federal Income Tax Rate	35%		34%	34%	34%
18 Federal Income Taxes (Line 16 X Line 17)	\$ 515,202	437,230	\$ 952,432	\$ 434,005	\$ 518,427
19 Less Investment Tax Credit Realized (To C-7) And Other Adjustments *	-	-	-	-	-
	14,703	(14,703)	0		
20 Current Federal Income Taxes (Line 18- Line 19)	\$ 500,499	\$ 451,933	\$ 952,432	\$ 434,005	\$ 518,427
Summary:					
21 Current State Income Taxes (Line 15)	\$ 81,125	\$ 81,912	\$ 163,037	\$ 74,293	\$ 88,744
22 Current Federal Income Taxes (Line 20)	\$ 500,499	\$ 451,933	\$ 952,432	\$ 434,005	\$ 518,427
23 Total Current Income Tax Expense ( To C-1)	\$ 581,624	\$ 533,844	\$ 1,115,469	\$ 508,298	\$ 607,171

Supporting Schedules :B-1, B-2, C-3, C-4, C-5, C-7,C-8  
 Recap Schedules- C-1  
 \*Prior Year Adjustment

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company - United Water Florida

Schedule: C-2

Docket No: 980214-WS

Page 2 of 3

Intermediate Year Ended: 12/31/98

Preparer: Schreyer

Intermediate (X) Projected

Explanation: Provide the calculation of state and federal income taxes for the test year.  
Provide detail on adjustments to income taxes and investment tax credits granted.

	Per Books 1997	Utility Adjustments	Utility Adjusted	Water	Wastewater
1 Net Utility Operating Income (Sch. B-1)	\$ 5,479,075	\$ 1,255,839	\$ 6,734,914	\$ 2,392,246	\$ 4,342,667
2 Add: Income Tax Expenses Per Books (Sch. B-1)	1,450,987	249,923	1,700,910	542,971	1,157,940
3 Subtotal	6,930,062	1,505,762	8,435,824	2,935,217	5,500,607
4 Less Interest Charges	2,780,143	1,042,472	3,822,615	1,464,365	2,358,250
5 Taxable Income Per Books	4,149,919	463,290	4,613,209	1,470,852	3,142,357
Schedule M Adjustments:					
6 Permanent Differences (From Sch. C-4)	0	0	0	0	0
7 Timing Differences (From Sch. C-5)	(2,596,788)	(627,967)	(3,224,755)	(1,127,728)	(2,097,027)
8 Total Schedule M Adjustments	(2,596,788)	(627,967)	(3,224,755)	(1,127,728)	(2,097,027)
9 Taxable Income Before State Taxes	1,553,131	(164,677)	1,388,454	343,124	1,045,330
10 Less: State Income Tax Exemption (\$5,000)	0	0	0	0	0
11 State Taxable Income	1,553,131	(164,677)	1,388,454	343,124	1,045,330
12 State Income Tax (5.5% of Line 11)	\$ 85,422	(9,057)	\$ 76,365	\$ 18,872	\$ 57,493
13 Emergency Excise Tax	0	-	0	0	0
14 Credits/Debits	(4,297)	4,297	0	0	0
15 Current State Income Taxes (Lines 12-Line 14)	\$ 81,125	\$ (4,760)	\$ 76,365	\$ 18,872	\$ 57,493
16 Federal Taxable Income (Line 9 - Line 12)	1,472,006	(159,917)	1,312,089	324,252	987,837
17 Federal Income Tax Rate	35%		34%	34%	34%
18 Federal Income Taxes (Line 16 X Line 17)	\$ 515,202	(69,092)	\$ 446,110	\$ 110,246	\$ 335,865
19 Less Investment Tax Credit Realized ( To C-7) And Other Adjustments *	14,703	(14,703)	0	0	0
20 Current Federal Income Taxes (Line 18- Line 19)	\$ 500,499	(54,389)	\$ 446,110	\$ 110,246	\$ 335,865
Summary:					
21 Current State Income Taxes (Line 15)	\$ 81,125	\$ (4,760)	\$ 76,365	\$ 18,872	\$ 57,493
22 Current Federal Income Taxes (Line 20)	\$ 500,499	\$ (54,389)	\$ 446,110	\$ 110,246	\$ 335,865
23 Total Current Income Tax Expense ( To C-1)	\$ 581,624	\$ (59,149)	\$ 522,475	\$ 129,118	\$ 393,358

Supporting Schedules :B-1, B-2, C-3, C-4, C-5, C-7,C-8

\* Prior Year Adjustment

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company - United Water Florida  
**Docket No: 980214-WS**  
 Test Year Ended: 12/31/99  
 Test Year Projected (X)

Schedule: C-2  
 Page 3 of 3  
 Preparer: Schreyer

Explanation: Provide the calculation of state and federal income taxes for the test year.  
 Provide detail on adjustments to income taxes and investment tax credits granted.

	Per Books 1997	Utility Adjustments	Utility Adjusted	Water	Wastewater
1 Net Utility Operating Income (Sch. B-1)	\$ 5,479,075	\$ 161,360	\$ 5,640,435	\$ 2,001,668	\$ 3,638,767
2 Add: Income Tax Expenses Per Books (Sch. B-1)	1,450,987	(513,257)	937,730	281,527	656,203
3 Subtotal	6,930,062	(351,897)	6,578,165	2,283,195	4,294,970
4 Less Interest Charges	2,780,143	1,212,931	3,993,074	1,507,116	2,485,958
5 Taxable Income Per Books	4,149,919	(1,564,828)	2,585,091	776,079	1,809,012
Schedule M Adjustments:					
6 Permanent Differences (From Sch. C-4)	0	0	0	0	0
7 Timing Differences (From Sch. C-5)	(2,596,788)	(719,238)	(3,316,026)	(1,157,970)	(2,158,056)
8 Total Schedule M Adjustments	(2,596,788)	(719,238)	(3,316,026)	(1,157,970)	(2,158,056)
9 Taxable Income Before State Taxes	1,553,131	(2,284,066)	(730,935)	(381,891)	(349,044)
10 Less: State Income Tax Exemption (\$5,000)	0	0	0	0	0
11 State Taxable Income	1,553,131	(2,284,066)	(730,935)	(381,891)	(349,044)
12 State Income Tax (5.5% of Line 11)	\$ 85,422	(125,624)	\$ (40,201)	\$ (21,004)	\$ (19,197)
13 Emergency Excise Tax	0	-	0	0	0
14 Credits/Debits	(4,297)	4,297	0	0	0
15 Current State Income Taxes (Lines 12-Line 14)	\$ 81,125	\$ (121,327)	\$ (40,201)	\$ (21,004)	\$ (19,197)
16 Federal Taxable Income (Line 9 - Line 12)	1,472,006	(2,162,739)	(690,734)	(360,887)	(329,847)
17 Federal Income Tax Rate	35%		34%	34%	34%
18 Federal Income Taxes (Line 16 X Line 17)	\$ 515,202	(750,051)	\$ (234,849)	\$ (122,702)	\$ (112,148)
19 Less Investment Tax Credit Realized (To C-7) And Other Adjustments *	14,703	(14,703)	0	0	0
20 Current Federal Income Taxes (Line 18- Line 19)	\$ 500,499	(735,348)	\$ (234,849)	\$ (122,702)	\$ (112,148)
Summary:					
21 Current State Income Taxes (Line 15)	\$ 81,125	\$ (121,327)	\$ (40,201)	\$ (21,004)	\$ (19,197)
22 Current Federal Income Taxes (Line 20)	\$ 500,499	\$ (735,348)	\$ (234,849)	\$ (122,702)	\$ (112,148)
23 Total Current Income Tax Expense ( To C-1)	\$ 581,624	\$ (856,675)	\$ (275,051)	\$ (143,706)	\$ (131,345)

Recap Schedules- C-1  
 \* Prior Year Adjustment



Schedule of Interest in Tax Expense  
Calculation

Company: United Water Florida  
Docket No.: 980214-WS  
Projected Test Year ending 12/31/99  
Schedule: Historical Base Year ended 12/31/97

Florida Public Service Commission  
Schedule C-3  
Page 1 of 3  
Preparer: McGuire

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

<u>Line No.</u>	<u>Description</u>	<u>Per Books</u>	<u>Utility Adjustment</u>	<u>As Adjusted</u>	<u>Water</u>	<u>Wastewater</u>
1	Interest-Long-term debt	3,991,868				
	Amort. of Debt Prem.					
2	Disc. & Expense, net					
	Interest on short-term debt					
3						
4	Other interest expense					
5	AFDUC	(115,899)				
6	Equity portion	(313,508)				
7	Total for tax purposes	3,562,463	30,538	3,593,001	1,224,953	2,368,048

United Waterworks Inc. allocates to its subsidiaries the interest expense it incurs in financing its subsidiaries. Each subsidiary is financed entirely by equity; consequently, in rate proceedings U. W. Florida's equity is allocated according to United Waterworks Inc. capital structure. Please refer to Schedule D-2 which details the capital structure and attendant interest costs used by United Water Florida Inc. in its income tax calculation shown above.

Schedule of Interest in Tax Expense  
 Calculation  
 Company: United Water Florida  
 Docket No.: 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Intermediate Year Ending: 12/31/98

Florida Public Service Commission  
 Schedule C-3  
 Page 2 of 3  
 Preparer: McGuire

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

<u>Line No.</u>	<u>Description</u>	<u>Per Books</u>	<u>Utility Adjustment</u>	<u>As Adjusted</u>	<u>Water</u>	<u>Wastewater</u>
1	Interest-Long-term debt	3,991,868				
	Amort. of Debt Prem.					
2	Disc. & Expense, net					
	Interest on short-term debt					
3						
4	Other interest expense					
5	AFDUC	(115,899)				
6	Equity portion	(313,506)				
7	Total for tax purposes	3,562,463	260,152	3,822,615	1,464,365	2,358,250

Schedule of Interest in Tax Expense  
 Calculation  
 Company: United Water Florida  
 Docket No.: 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Projected Test Year Ending: 12/31/99

Florida Public Service Commission  
 Schedule C-3  
 Page 3 of 3  
 Preparer: McGuire

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

<u>Line No.</u>	<u>Description</u>	<u>Per Books</u>	<u>Utility Adjustment</u>	<u>As Adjusted</u>	<u>Water</u>	<u>Wastewater</u>
1	Interest-Long-term debt	3,991,868				
	Amort. of Debt Prem.					
2	Disc. & Expense, net					
	Interest on short-term debt					
3						
4	Other interest expense					
5	AFDUC	(115,899)				
6	Equity portion	(313,506)				
7	Total for tax purposes	3,562,463	430,611	3,993,074	1,507,116	2,485,958

United Waterworks Inc. allocates to its subsidiaries the interest expense it incurs in financing its subsidiaries. Each subsidiary is financed entirely by equity; consequently, in rate proceedings U. W. Florida's equity is allocated according to United Waterworks Inc. capital structure. Please refer to Schedule D-2 which details the capital structure and attendant interest costs used by United Water Florida Inc. in its income tax calculation shown above.

Book/Tax Differences – Permanent

Florida Public Service Commission

Company: United Water Florida  
Docket No. 980214-WS  
Projected 1998 & 1999  
Historic: 1997

Schedule: C-4  
Page 1 of 1  
Preparer: Schreyer

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

---

There are no permanent differences.

Supporting Schedules: None  
Recap Schedules: C-2

Deferred Income Tax Expense  
 Company: United Water Florida  
 Docket No.: 960451-WS  
 Base Year Ended: 1997  
 Base [X] or Projected [ ]

Florida Public Service Commission  
 Schedule: C-5  
 Page 1 of 3  
 Preparer: J. Schreyer

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Per Books 12/31/97	Utility Adjustments	Utility Adjusted	Water	Wastewater
Timing Differences:						
1	Tax Depreciation and Amortization	\$ 5,664,426	\$ -	\$ 5,664,426	\$ 1,727,772	\$ 3,936,654
2	Book Depreciation and Amortization	3,075,331	-	3,075,331	938,042	2,137,289
3	Difference	\$ 2,589,095	\$ -	\$ 2,589,095	\$ 789,730	\$ 1,799,365
4	Other Timing Differences (Itemize):					
5	Schedule M Addition	1,006,252	(1,006,252)	-	-	-
6	Schedule M Deductions (Other than Depr.)	(998,559)	998,559	-	-	-
7	Total Timing Differences (To C-2)	2,596,788	(7,693)	2,589,095	789,730	1,799,365
8	State Tax Rate	5.50%		5.50%	5.50%	5.50%
9	State Deferred Taxes (Line 7 x Line 8)	142,823	(423)	142,400	43,435	98,965
10	State Tax Adjustments	(7,651)	7,651	-	-	-
11	Total State Taxes	135,172	7,228	142,400	43,435	98,965
12	Timing Differences for Federal Taxes (Line 7 - Line 11)	2,461,616	(14,921)	2,446,695	746,294	1,700,400
13	Federal Tax Rate	35.00%		34.00%	34.00%	34.00%
14	Federal Deferred Taxes (Line 12 x Line 13)	861,565	(29,689)	831,876	253,740	578,136
15	Federal Tax Adjustments	(92,336)	92,336	-	-	-
16	Add: State Deferred Taxes (Line 11)	135,172	7,228	142,400	43,435	98,965
17	Total Deferred Tax Expenses (To C-1)	\$ 904,402	\$ 69,875	\$ 974,276	\$ 297,175	\$ 677,101

Supporting Schedules: None  
 Recap Schedules: C-2

Deferred Income Tax Expense  
 Company: United Water Florida  
 Docket No.: 960451-WS  
 Intermediate Year Ended: 1998  
 Intermediate  or Projected

Florida Public Service Commission

Schedule: C-5  
 Page 2 of 3  
 Preparer: J. Schreyer

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Per Books 12/31/97	Utility Adjustments	Utility Adjusted	Water	Wastewater
	Timing Differences:					
1	Tax Depreciation and Amortization	\$ 5,664,426	\$ 1,234,241	\$6,898,667	\$ 2,412,530	\$ 4,486,137
2	Book Depreciation and Amortization	<u>3,075,331</u>	<u>598,581</u>	<u>3,673,912</u>	<u>1,284,802</u>	<u>2,389,110</u>
3	Difference	\$ 2,589,095	\$ 635,660	\$3,224,755	\$ 1,127,728	\$ 2,097,027
4	Other Timing Differences (Itemize):					
5	Schedule M Addition	1,006,252	(1,006,252)	-	-	-
6	Schedule M Deductions (Other than Depr.)	<u>(998,559)</u>	<u>998,559</u>	<u>-</u>	<u>-</u>	<u>-</u>
7	Total Timing Differences (To C-2)	2,596,788	627,967	3,224,755	1,127,728	2,097,027
8	State Tax Rate	5.50%		5.50%	5.50%	5.50%
9	State Deferred Taxes (Line 7 x Line 8)	142,823	34,538	177,362	62,025	115,337
10	State Tax Adjustments	<u>(7,651)</u>	<u>7,651</u>	<u>-</u>	<u>-</u>	<u>-</u>
11	Total State Taxes	135,172	42,189	177,362	62,025	115,337
12	Timing Differences for Federal Taxes (Line 7 - Line 11)	2,461,616	585,778	3,047,393	1,065,703	1,981,691
13	Federal Tax Rate	<u>35.00%</u>		<u>34.00%</u>	<u>34.00%</u>	<u>34.00%</u>
14	Federal Deferred Taxes (Line 12 x Line 13)	861,565	174,548	1,036,114	362,339	673,775
15	Federal Tax Adjustments	<u>(92,336)</u>	<u>92,336</u>	<u>-</u>	<u>-</u>	<u>-</u>
16	Add: State Deferred Taxes (Line 11)	<u>135,172</u>	<u>42,189</u>	<u>177,362</u>	<u>62,025</u>	<u>115,337</u>
17	Total Deferred Tax Expenses (To C-1)	<u>\$ 904,402</u>	<u>\$ 309,073</u>	<u>\$1,213,475</u>	<u>\$ 424,364</u>	<u>\$ 789,111</u>

Deferred Income Tax Expense  
 Company: United Water Florida  
 Docket No.: 960451-WS  
 Test Year Ended: 1999  
 Test Year or Projected [X]

Florida Public Service Commission

Schedule: C-5  
 Page 3 of 3  
 Preparer: J. Schreyer

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Per Books 12/31/97	Utility Adjustments	Utility Adjusted	Water	Wastewater
	<b>Timing Differences:</b>					
1	Tax Depreciation and Amortization	\$ 5,664,426	\$ 2,893,400	\$ 8,557,826	\$ 2,988,428	\$ 5,569,398
2	Book Depreciation and Amortization	<u>3,075,331</u>	<u>2,166,469</u>	<u>5,241,800</u>	<u>1,830,458</u>	<u>3,411,342</u>
3	Difference	\$ 2,589,095	\$ 726,931	\$ 3,316,026	\$ 1,157,970	\$ 2,158,056
4	<b>Other Timing Differences (Itemize):</b>					
5	Schedule M Addition	1,006,252	(1,006,252)	-	-	-
6	Schedule M Deductions (Other than Depr.)	<u>(998,559)</u>	<u>998,559</u>	<u>-</u>	<u>-</u>	<u>-</u>
7	Total Timing Differences (To C-2)	2,596,788	719,238	3,316,026	1,157,970	2,158,056
8	State Tax Rate	5.50%		5.50%	5.50%	5.50%
9	State Deferred Taxes (Line 7 x Line 8)	142,823	39,558	182,381	63,688	118,693
10	State Tax Adjustments	<u>(7,651)</u>	<u>7,651</u>	<u>-</u>	<u>-</u>	<u>-</u>
11	Total State Taxes	135,172	47,209	182,381	63,688	118,693
12	Timing Differences for Federal Taxes (Line 7 - Line 11)	2,461,616	672,029	3,133,645	1,094,282	2,039,363
13	Federal Tax Rate	<u>35.00%</u>		<u>34.00%</u>	<u>34.00%</u>	<u>34.00%</u>
14	Federal Deferred Taxes (Line 12 x Line 13)	861,565	203,874	1,065,439	372,056	693,383
15	Federal Tax Adjustments	<u>(92,336)</u>	<u>92,336</u>	<u>-</u>	<u>-</u>	<u>-</u>
16	Add: State Deferred Taxes (Line 11)	<u>135,172</u>	<u>47,209</u>	<u>182,381</u>	<u>63,688</u>	<u>118,693</u>
17	Total Deferred Tax Expenses (To C-1)	<u>\$ 904,402</u>	<u>\$ 343,419</u>	<u>\$ 1,247,821</u>	<u>\$ 435,744</u>	<u>\$ 812,077</u>

**Schedule of Water and Wastewater  
Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

Company: United Water Florida  
Docket No.: 980214-WS  
Test Year Ended: December 31, 1997

Schedule: C - 6  
Page: 1 of 14  
Preparer: David deNagy

**Explanation:** For each of the accumulated deferred tax amounts provide a summary of the ending balances as reported on pages 2 to 14 of this schedule. The same annual balances should be shown.

---

<u>Line No.</u>	<u>Year</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
1	1997	(4,660,218)	(576,189)	(5,236,407)

Supporting Schedules: C-7 Pages 2 and 3.  
Recap Schedules: A-18, A-19 and D-2.



**Schedule of Water and Wastewater  
Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

Company: United Water Florida  
Docket No.: 980214-WS  
Test Year Ended: December 31, 1997

Schedule: C - 6  
Page: 2 of 14  
Preparer: David deNagy

Explanation: For each of the accumulated deferred tax amounts provide a summary of the ending balances as reported on pages 2 to 14 of this schedule. The same annual balances should be shown.

---

Account Nos. 282000						
<u>Line No.</u>	<u>Year</u>	<u>Beginning Balance</u>	<u>Current Year Deferral</u>	<u>Flowback To Current Year</u>	<u>Adjust Debit (Credit)</u>	<u>Ending Balance</u>
1	1997	588,105	(588,105)			0

Supporting Schedules: C-7 Pages 2 and 3.  
Recap Schedules: A-18, A-19 and D-2.

**Schedule of Water and Wastewater  
Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

Company: United Water Florida  
Docket No.: 980214-WS  
Test Year Ended: December 31, 1997

Schedule: C - 6  
Page: 3 of 14  
Preparer: David deNagy

Explanation: For each of the accumulated deferred tax amounts provide a summary of the ending balances as reported on pages 2 to 14 of this schedule. The same annual balances should be shown.

---

Account Nos. 282001						
<u>Line No.</u>	<u>Year</u>	<u>Beginning Balance</u>	<u>Current Year Deferral</u>	<u>Flowback To Current Year</u>	<u>Adjust Debit (Credit)</u>	<u>Ending Balance</u>
1	1997	(2,872,493)	(160,947)			(3,033,440)

Supporting Schedules: C-7 Pages 2 and 3.  
Recap Schedules: A-18, A-19 and D-2.

**Schedule of Water and Wastewater  
Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

Company: United Water Florida  
Docket No.: 980214-WS  
Test Year Ended: December 31, 1997

Schedule: C - 6  
Page: 4 of 14  
Preparer: David deNagy

Explanation: For each of the accumulated deferred tax amounts provide a summary of the ending balances as reported on pages 2 to 14 of this schedule. The same annual balances should be shown.

---

Account Nos. 282002						
<u>Line No.</u>	<u>Year</u>	<u>Beginning Balance</u>	<u>Current Year Deferral</u>	<u>Flowback To Current Year</u>	<u>Adjust Debit (Credit)</u>	<u>Ending Balance</u>
1	1997	2,100,270	(838,570)			1,261,700

Supporting Schedules: C-7 Pages 2 and 3.  
Recap Schedules: A-18, A-19 and D-2.

**Schedule of Water and Wastewater  
Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

Company: United Water Florida  
Docket No.: 980214-WS  
Test Year Ended: December 31, 1997

Schedule: C - 6  
Page: 5 of 14  
Preparer: David deNagy

Explanation: For each of the accumulated deferred tax amounts provide a summary of the ending balances as reported on pages 2 to 14 of this schedule. The same annual balances should be shown.

---

Account Nos. 282010						
<u>Line No.</u>	<u>Year</u>	<u>Beginning Balance</u>	<u>Current Year Deferral</u>	<u>Flowback To Current Year</u>	<u>Adjust Debit (Credit)</u>	<u>Ending Balance</u>
1	1997	(463,176)	(18,780)			(481,956)

Supporting Schedules: C-7 Pages 2 and 3.  
Recap Schedules: A-18, A-19 and D-2.

**Schedule of Water and Wastewater  
Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

Company: United Water Florida  
Docket No.: 980214-WS  
Test Year Ended: December 31, 1997

Schedule: C - 6  
Page: 6 of 14  
Preparer: David deNagy

Explanation: For each of the accumulated deferred tax amounts provide a summary of the ending balances as reported on pages 2 to 14 of this schedule. The same annual balances should be shown.

---

Account Nos. 282012						
<u>Line No.</u>	<u>Year</u>	<u>Beginning Balance</u>	<u>Current Year Deferral</u>	<u>Flowback To Current Year</u>	<u>Adjust Debit (Credit)</u>	<u>Ending Balance</u>
1	1997	0	454,270			454,270

Supporting Schedules: C-7 Pages 2 and 3.  
Recap Schedules: A-18, A-19 and D-2.

**Schedule of Water and Wastewater  
Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

Company: United Water Florida  
Docket No.: 980214-WS  
Test Year Ended: December 31, 1997

Schedule: C - 6  
Page: 7 of 14  
Preparer: David deNagy

Explanation: For each of the accumulated deferred tax amounts provide a summary of the ending balances as reported on pages 2 to 14 of this schedule. The same annual balances should be shown.

---

Account Nos. 282013						
<u>Line No.</u>	<u>Year</u>	<u>Beginning</u>	<u>Current</u>	<u>Flowback</u>	<u>Adjust</u>	<u>Ending</u>
		<u>Balance</u>	<u>Year</u>	<u>To Curren</u>	<u>Debit</u>	<u>Balance</u>
			<u>Deferral</u>	<u>Year</u>	<u>(Credit)</u>	
1	1997	0	433,316			433,316

Supporting Schedules: C-7 Pages 2 and 3.  
Recap Schedules: A-18, A-19 and D-2.

**Schedule of Water and Wastewater  
Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

Company: United Water Florida  
Docket No.: 980214-WS  
Test Year Ended: December 31, 1997

Schedule: C - 6  
Page: 8 of 14  
Preparer: David deNagy

Explanation: For each of the accumulated deferred tax amounts provide a summary of the ending balances as reported on pages 2 to 14 of this schedule. The same annual balances should be shown.

---

<u>Line No.</u>	<u>Year</u>	Account Nos. 282100 to 282127			<u>Adjust Debit (Credit)</u>	<u>Ending Balance</u>
		<u>Beginning Balance</u>	<u>Current Year Deferral</u>	<u>Flowback To Current Year</u>		
1	1997	(2,715,348)	(666,600)		(3,381,948)	

Supporting Schedules: C-7 Pages 2 and 3.  
Recap Schedules: A-18, A-19 and D-2.

**Schedule of Water and Wastewater  
Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

Company: United Water Florida  
Docket No.: 980214-WS  
Test Year Ended: December 31, 1997

Schedule: C - 6  
Page: 9 of 14  
Preparer: David deNagy

Explanation: For each of the accumulated deferred tax amounts provide a summary of the ending balances as reported on pages 2 to 14 of this schedule. The same annual balances should be shown.

---

Account Nos. 282141 to 282167						
<u>Line No.</u>	<u>Year</u>	<u>Beginning Balance</u>	<u>Current Year Deferral</u>	<u>Flowback To Current Year</u>	<u>Adjust Debit (Credit)</u>	<u>Ending Balance</u>
1	1997	(630,039)	(77,976)			(708,015)

Supporting Schedules: C-7 Pages 2 and 3.  
Recap Schedules: A-18, A-19 and D-2.



**Schedule of Water and Wastewater  
Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

Company: United Water Florida  
Docket No.: 980214-WS  
Test Year Ended: December 31, 1997

Schedule: C - 6  
Page: 10 of 14  
Preparer: David deNagy

*Explanation: For each of the accumulated deferred tax amounts provide a summary of the ending balances as reported on pages 2 to 14 of this schedule. The same annual balances should be shown.*

---

Account Nos. 283700 to 283725						
<u>Line No.</u>	<u>Year</u>	<u>Beginning Balance</u>	<u>Current Year Deferral</u>	<u>Flowback To Current Year</u>	<u>Adjust Debit (Credit)</u>	<u>Ending Balance</u>
1	1997	10,489	53,280			63,769

Supporting Schedules: C-7 Pages 2 and 3.  
Recap Schedules: A-18, A-19 and D-2.

**Schedule of Water and Wastewater  
Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

Company: United Water Florida  
Docket No.: 980214-WS  
Test Year Ended: December 31, 1997

Schedule: C - 6  
Page: 11 of 14  
Preparer: David deNagy

Explanation: For each of the accumulated deferred tax amounts provide a summary of the ending balances as reported on pages 2 to 14 of this schedule. The same annual balances should be shown.

---

Account Nos. 283811 to 283822						
<u>Line No.</u>	<u>Year</u>	<u>Beginning Balance</u>	<u>Current Year Deferral</u>	<u>Flowback To Current Year</u>	<u>Adjust Debit (Credit)</u>	<u>Ending Balance</u>
1	1997	226,760	(132,593)			94,167

Supporting Schedules: C-7 Pages 2 and 3.  
Recap Schedules: A-18, A-19 and D-2.

**Schedule of Water and Wastewater  
Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

Company: United Water Florida  
Docket No.: 980214-WS  
Test Year Ended: December 31, 1997

Schedule: C - 6  
Page: 12 of 14  
Preparer: David deNagy

Explanation: For each of the accumulated deferred tax amounts provide a summary of the ending balances as reported on pages 2 to 14 of this schedule. The same annual balances should be shown.

---

Account Nos. 283991						
<u>Line No.</u>	<u>Year</u>	<u>Beginning Balance</u>	<u>Current Year Deferral</u>	<u>Flowback To Current Year</u>	<u>Adjust Debit (Credit)</u>	<u>Ending Balance</u>
1	1997	(214,642)	(103,692)			(318,334)

Supporting Schedules: C-7 Pages 2 and 3.  
Recap Schedules: A-18, A-19 and D-2.

**Schedule of Water and Wastewater  
Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

Company: United Water Florida  
Docket No.: 980214-WS  
Test Year Ended: December 31, 1997

Schedule: C - 6  
Page: 13 of 14  
Preparer: David deNagy

Explanation: For each of the accumulated deferred tax amounts provide a summary of the ending balances as reported on pages 2 to 14 of this schedule. The same annual balances should be shown.

---

Account Nos. 190101 to 190104						
<u>Line No.</u>	<u>Year</u>	<u>Beginning Balance</u>	<u>Current Year Deferral</u>	<u>Flowback To Current Year</u>	<u>Adjust Debit (Credit)</u>	<u>Ending Balance</u>
1	1997	452,133	(109,728)			342,405

Supporting Schedules: C-7 Pages 2 and 3.  
Recap Schedules: A-18, A-19 and D-2.

**Schedule of Water and Wastewater  
Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

Company: United Water Florida  
Docket No.: 980214-WS  
Test Year Ended: December 31, 1997

Schedule: C - 6  
Page: 14 of 14  
Preparer: David deNagy

Explanation: For each of the accumulated deferred tax amounts provide a summary of the ending balances as reported on pages 2 to 14 of this schedule. The same annual balances should be shown.

---

Account Nos. 190201 to 190204						
<u>Line No.</u>	<u>Year</u>	<u>Beginning Balance</u>	<u>Current Year Deferral</u>	<u>Flowback To Current Year</u>	<u>Adjust Debit (Credit)</u>	<u>Ending Balance</u>
1	1997	51,111	(13,452)			37,659

Supporting Schedules: C-7 Pages 2 and 3.  
Recap Schedules: A-18, A-19 and D-2.

Company: United Water Florida  
 Docket No.: 980214-WS  
 Test Year Ended: 12/31/97

Schedule: C-7  
 Page: 1 of 3  
 Preparer: David deNagy

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Line No.	Year	Beginning Unamortized Balance	Amortization Expense	Recapture of Prior Year ITC	ITC Earned	Ending Unamortized Balance
1	12/31/80					(776,902)
2	12/31/81	(776,902)	(68,076)			(844,978)
3	12/31/82	(844,978)	(89,367)			(934,345)
4	12/31/83	(934,345)	(138,324)			(1,072,669)
5	12/31/84	(1,072,669)	(255,620)			(1,328,289)
6	12/31/85	(1,328,289)	86,484			(1,241,805)
7	12/31/86	(1,241,805)	(304,319)			(1,546,124)
8	12/31/87	(1,546,124)	28,668			(1,517,456)
9	12/31/88	(1,517,456)	34,101			(1,483,355)
10	12/31/89	(1,483,355)	35,144			(1,448,211)
11	12/31/90	(1,448,211)	34,850			(1,413,361)
12	12/31/91	(1,413,361)	34,788			(1,378,573)
13	12/31/92	(1,378,573)	26,935			(1,351,638)
14	12/31/93	(1,351,638)	35,040			(1,316,598)
15	12/31/94	(1,316,598)	35,040			(1,281,558)
16	12/31/95	(1,281,558)	35,040			(1,246,518)
17	12/31/96	(1,246,518)	35,040			(1,211,478)
18	12/31/97	(1,211,478)	35,040			(1,176,438)

Supporting Schedules: None

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Company: United Water Florida  
Docket No.: 980214-WS  
Test Year Ended: 12/31/97

Schedule: C-7  
Page: 2 of 3  
Preparer: David deNagy

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for the amortization is determined, when it begins, under what circumstances it changes, etc., If there are unused ITS, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

---

Line No.

1            See Accounting Policy No. 604 under G-50.

Company: United Water Florida  
Docket No.: 980214-WS  
Test Year Ended: 12/31/97

Schedule: C-7  
Page: 3 of 3  
Preparer: David deNagy

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

---

Line No.

1                      To be supplied at a later date.



Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent that may be invested in the equity of the applicant.

United Water Resources Inc. ("UWR") is the parent of United Waterworks Inc. ("UWW") which in turn owns the equity of United Water Florida Inc. ("UWF"). UWF is 100% equity capitalized and has no debt of its own. Since UWW supplies all of UWF's capital needs, the MFRs apply the capital structure of UWW to the capitalization (rate base) of UWF for ratemaking purposes. Likewise, the UWW interest expense is used or synchronized as a deduction in the calculation of income tax expense. This is appropriate since the UWW debt is invested in the equity of the utility subsidiary, UWF. UWW provides all the capital to its subsidiaries. UWW's capital structure consists entirely of internally generated funds and UWW's own debt. There is no debt of UWR invested in either the equity of UWW or UWF. Therefore no adjustment for income tax expense is necessary for the debt of UWR.

Income Tax Returns  
Company: United Water Florida  
Docket No. 980214-WS  
Schedule Year Ended:  
Interim [ ], Final [ ]  
Historical [ ], Projected [ ]

Florida Public Service Commission  
Schedule: C-9  
Page 1 of 1  
Preparer: J. Schreyer

**Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.**

---

United Water Florida is a wholly owned subsidiary of its ultimate parent, United Water Resources. The consolidated tax return of United Water Resources for 1997 is being prepared for a September 30, 1998 filing. We will make the copies of both the Federal and State tax returns available at the Jacksonville office of United Water Florida as soon as the tax returns are filed.

Miscellaneous Tax Information

Florida Public Service Commission

Company: United Water Florida  
Docket No. 980214-WS  
Projected 1997 & 1998  
Historic: 1997

Schedule: C-10  
Page 1 of 1  
Preparer: Schreyer

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

- 1) What tax years are open with the Internal Revenue Service?
  - Tax years 1992 forward are open years with the IRS.
- 2) Is the treatment of customer deposits an issue with the IRS?
  - No.
- 3) Is the treatment of contributions in aid of construction an issue with the IRS?
  - No, contributions in aid of construction are non-taxable.
- 4) Is the treatment of unbilled revenues an issue with the IRS?
  - No, unbilled revenues are taxable income.

**D**

Schedule of Requested Cost of Capital - Overview  
13-Month Average Balance  
Company: United Water Florida  
Docket No.: 980214-WS  
Projected Test Year ending 12/31/99  
Schedule: Historical Base Year ended 12/31/97

Florida Public Service Commission  
Schedule D  
Page 1 of 2  
Preparer: McGuire

Explanation: A brief description of how United Water Florida's cost of capital has been determined in this rate proceeding.

Schedule (D) will briefly describe how United Water Florida's (UWF) cost of capital is derived and calculated as shown on Schedule D-1.

United Water Florida is a wholly-owned subsidiary of United Waterworks Inc., and is totally financed with common equity by its Parent, United Waterworks Inc. As the Commission requires in rate proceedings, United Water Florida's capital structure also includes customer deposits, the unamortized investment tax credits, and the deferred income taxes stemming from the use of liberalized depreciation in determining its federal income tax liability. United Water Florida's monthly capital structures from December 31, 1996 through December 31, 1999 are shown on Schedule D-2a. Schedule D-2b shows the balance sheet of United Waterworks Inc. (UWW) whose capital structure will be used to determine the sources of UWF's equity capital to the requested rate base. Schedule D-2c summarizes the deferred income taxes stemming from UWF's use of liberalized depreciation in determining its annual federal income tax liability, and also, the unamortized investment tax credits remaining on the books of UWF. Schedule D-2d reconciles the United Water Florida's common equity with the common equity shown in its rate base.

Schedules D-3 and D-4 call for details on preferred stock and short-term debt respectively. Neither UWF nor UWW have any preferred stock or short-term debt outstanding. The minor amount of preferred stock appearing in the UWF's capital structure stems from a preferred stock issue of one of UWW's subsidiaries outstanding at the time of its acquisition (UW Idaho, 5%)

Schedule D-5 requires the detail on long-term debt. UWF does not have any long-term debt outstanding. Consequently, I have focused on the outstanding long-term debt of UWW which is shown on Schedule D-5. As noted on the Schedule, UWW has replaced the indicated issues with new issues of Medium Term Notes at significantly lower cost rates. To properly calculate the imbedded debt cost, I show on Schedule D-5a, on a proforma basis, the new issues of Medium Term Notes at the lower cost, and also the full liability of any tax-exempt long-term debt issues not as yet fully drawn down.

Schedule D-6 requires a detailing of any variable cost long-term debt. Neither UWF or UWW

Schedule of Requested Cost of Capital - Overview  
13-Month Average Balance  
Company: United Water Florida  
Docket No.: 980214-WS  
Projected Test Year ending 12/31/99  
Schedule: Historical Base Year ended 12/31/97

Florida Public Service Commission  
Schedule D  
Page 2 of 2  
Preparer: McGuire

Explanation: A brief description of how United Water Florida's cost of capital has been determined in this rate proceeding.

have any variable cost debt.

Schedule D-7 reflects the activity in the Customer Deposit account for 1997. The forecast indicates that this 1997 level of customer deposits will be maintained through December, 1999.

Schedule of Requested Cost of Capital  
 13-Month Average Balance  
 Company: United Water Florida  
 Docket No.: 980214-WS  
 Projected Test Year ending 12/31/99

Florida Public Service Commission  
 Schedule D-1  
 Page 1 of 2  
 Preparer: McGuire

Explanation: Provide a schedule which calculates the requested  
 Cost of Capital on a 13-Month average basis.

Line No.	Item	Requested Rate Base			Weighted
		13-Month Average For Year ending 12/31/99	Ratio	Cost Rate	
1	Long-Term Debt	51,921,823	51.50%	7.69%	3.96%
2	Short-Term Debt	-	0.00%		0.00%
3	Preferred Stock	141,837	0.14%	5.00%	0.01%
4	Common Equity (b)	45,795,954	45.43%	10.18%	4.63%
5	Customer Deposits	6,000	0.01%	7.00%	0.00%
6	Investment Tax Credit (a)	1,141,663	1.13%	8.84%	0.10%
7	Deferred Income Taxes	1,799,426	1.79%	0.00%	0.00%
8	Total	100,806,703	100.00%		8.69%

Supporting Schedules: D-2  
 Recap Schedules A-1, A-2

- (a) Reflects United Waterworks cost of capital.  
 (b) To determine United Water Florida's source and cost of common equity capital, I look to its Parent's (United Waterworks Inc.) capital structure and attendant costs as shown below. For the test year ended 12/31/97 I am using the 13-month average of United Waterworks Inc. capital structure

United Waterworks Inc (from D-2, Page						
	Item	thousands of dollars	Portion	Cost	Weighted	
(Proforma)	Long-term Debt	231,077	53.69%	7.69%	4.13%	
	Preferred Stock	627	0.15%	5.00%	0.01%	
	Common Equity	198,677	46.16%	10.18%	4.70%	
	Total Capital	430,382	100.00%		8.84%	

Cost of Equity calculated according to Florida Public Service Commission directive (5/8/97)

Formula:	Given	8.38%
Add	(.832)/(equity ratio)	1.80%
Common Equity cost		10.18%

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7

536

Schedule of Requested Cost of Capital  
13-Month Average Balance  
Company: United Water Florida  
Docket No.: 980214-WS  
Projected Test Year ending 12/31/99

Florida Public Service Commission  
Schedule D-1  
Page 2 of 2  
Preparer: McGuire

Explanation: Provide a schedule which calculates the requested  
Cost of Capital on a 13-Month average basis.

Commission Order No. PSC-97-0618-FOF-WS, Docket No. 960451-WS  
established a cost of capital of 9.57% for the historical base year 1997.



Reconciliation of Capital Structure to Requested Rate Base  
 Company: United Water Florida  
 Docket No.: 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Historical Base Year ended 12/31/97

Florida Public Service Commission  
 Schedule D-2  
 Page 1 of 3  
 Preparer: McGuire

Explanation: Provide a reconciliation of the 13-month Average capital structure to the requested rate base.

Line No.	Class of Capital	(1)	(2) Reconciliation Adjustments			(4)
		13-Month Avg. Capital Structure Components Projected Year 1997	Specific (a)	As Adjusted	Prorata (b)	Reconciled to Requested Rate Base
1	Long-Term Debt				41,151,183	41,151,183
2	Short-Term Debt				-	
3	Preferred Stock				111,659	111,659
4	Common Equity	82,465,659	(5,821,589)	76,644,070	(41,262,842)	35,381,228
5	Customer Deposits	6,292		6,292		6,292
6	Investment Tax Credit	1,193,958		1,193,958		1,193,958
7	Deferred Income Taxes	1,546,433		1,546,433		1,546,433
8	total	85,212,342	(5,821,589)	79,390,753	-	79,390,753

- (a) The reduction in United Water Florida's common equity reflects those assets of the Company not included in used and useful property. Further detail on D-2d.
- (b) To determine United Water Florida's source and cost of common equity capital, the capital structure of its Parent, United Waterworks Inc. is used to determine the proportions of its long-term debt and common equity and the attendant costs. United Waterworks Inc. balance sheet is presented on D-2b. A synopsis of this balance sheet shows:

United Waterworks Inc (from D-2b)  
 (dollars in thousands)

Item	Amount	Portion	Cost	Weighted
Long-term Debt	231,077	53.69%	7.69%	4.1296%
Preferred Stock	627	0.15%	5.00%	0.0073%
Common Equity	198,677	46.16%	10.18%	4.7005%
Total Capital	430,381	100.00%		8.84%

Cost of Equity calculated according to Florida Public Service Commission directive (5/8/97)

Formula:	Given	8.38%
Add	(.832)/(equity ratio)	1.80%
Common Equity cost		10.18%

Supporting Schedules: A-19, C-7, C-8, D-3, D-5, D-7  
 Recap Schedule: D-1

Capital Structure reconciled to  
 Requested Rate Base  
 Company: United Water Florida  
 Docket No.: 980214-WS  
 Projected Test Year Ending 12/31/99  
 Schedule: Intermediate Year ending 12/31/98  
 Historic [ ] or Projected [x ]

Florida Public Service Commission  
 Schedule D-2  
 Page 2 of 3  
 Preparer: McGuire

Explanation: Provide a reconciliation of the 13-month average rate base to the requested rate base.

Line No.	Class of Capital	(1) Capital Structure Components Projected Year 1998	(3) Reconciliation Adjustments			(5) Reconciled to Requested Rate Base
			(2) Specific (a)	(4) As Adjusted	(4) Prorata (b)	
1	Long-Term Debt				50,085,670	50,225,439
2	Short-Term Debt					
3	Preferred Stock				136,720	136,281
4	Common Equity	96,947,619	(3,402,748)	93,544,871	(50,222,390)	43,183,151
5	Customer Deposits	6,000		6,000		6,000
6	Investment Tax Credit	1,153,124		1,153,124		1,153,124
7	Deferred Income Taxes	1,799,426		1,799,426		1,799,426
8	total	99,906,169	(3,402,748)	96,503,421	-	96,503,421

- (a) The reduction in United Water Florida's common equity reflects those assets of the Company not included in used and useful property. Further detail on D-2d.
- (b) To determine United Water Florida's source and cost of common equity capital, the capital structure of its Parent, United Waterworks Inc. is used to determine the proportions of its long-term debt and common equity and the attendant costs. United Waterworks Inc. balance sheet is presented on D-2b. A synopsis of this balance sheet shows:

United Waterworks Inc (from D-2b)  
 (thousands of dollars)

Item	Amount	Portion	Cost	Weighted
(Proforma) Long-term Debt	231,077	53.69%	7.69%	4.13%
Preferred Stock	627	0.15%	5.00%	0.01%
Common Equity	198,677	46.16%	10.18%	4.70%
Total Capital	430,381	100.00%		8.84%

Cost of Equity calculated according to Florida Public Service Commission directive (5/8/97)

Formula:	Given	8.38%
Add	(.832)/(equity r	1.80%
Common Equity cost		10.18%

Supporting Schedules: A-19, C-7, C-8, D-3, D-5, D-7  
 Recap Schedule: D-1

Capital Structure reconciled to  
 Requested Rate Base  
 Company: United Water Florida  
 Docket No.: 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Projected Test Year ending 12/31/99

Florida Public Service Commission  
 Schedule D-2  
 Page 3 of 3  
 Preparer: McGuire

Explanation: Provide a reconciliation of the 13-month average rate base to the requested rate base.

Line No.	Class of Capital	(1) 13-Month Avg. Capital Structure Components Projected Year 1999	(2) Reconciliation Adjustments			(5) Reconciled to Requested Rate Base
			(2) Specific (a)	(3) As Adjusted	(4) Prorata (b)	
1	Long-Term Debt				51,921,823	51,921,823
2	Short-Term Debt				-	
3	Preferred Stock				141,837	141,837
4	Common Equity	101,555,266	(3,695,652)	97,859,614	(52,063,660)	45,795,954
5	Customer Deposits	6,000		6,000		6,000
6	Investment Tax Credit	1,141,663		1,141,663		1,141,663
7	Deferred Income Taxes	1,799,426		1,799,426		1,799,426
8	total	104,502,555	(3,695,652)	100,806,703	-	100,806,703

(a) The reduction in United Water Florida's common equity reflects those assets of the Company not included in used and useful property. Further detail on D-2d.

(b) To determine United Water Florida's source and cost of common equity capital, the capital structure of its Parent, United Waterworks Inc. is used to determine the proportions of its long-term debt and common equity and the attendant costs. United Waterworks Inc. balance sheet is presented on D-2b. A synopsis of this balance sheet shows:

United Waterworks Inc (from D-2b)

Item	(thousands of dollars)		Cost	Weighted
	Amount	Portion		
Long-term Debt	231,077	55.69%	7.69%	4.1296%
Preferred Stock	627	0.15%	5.00%	0.0073%
Common Equity	198,677	46.16%	10.18%	4.7005%
Total Capital	430,382	100.00%		8.84%

Cost of Equity calculated according to Florida Public Service Commission directive (5/8/97)

Formula:	Given	8.38%
Add	(.832)/(equity ratio)	1.80%
Common Equity cost		<u>10.18%</u>

Supporting Schedules: A-19, C-7, C-8, D-3, D-5, D-7  
 Recap Schedule: D-1

Reconciliation of Capital Structure  
to requested Rate Base  
Company: United Water Florida  
Docket No. 980214-WS  
Projected Test Year ending 12/31/99  
Schedule Year Ended: Historical Base (12/31/97);  
Intermediate Year (12/31/98); Projected Year 12/31/99

Explanation: Provide a reconciliation of the 13-Month  
average capital structure to requested rate base.

Florida Public Service Commission  
Schedule D-2a  
Page/ of 2  
Preparer: F. McGuire

1997		31-Dec-96	31-Jan-97	28-Feb-97	31-Mar-97	30-Apr-97	31-May-97	30-Jun-97	31-Jul-97	31-Aug-97	30-Sep-97
Line No.	Equity and Liabilities										
1	Common Stock Issued	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
2	Preferred Stock Issued										
3	Additional Paid in Capital	54,982,571	54,982,571	54,982,571	54,982,571	54,982,571	54,982,571	54,982,571	54,982,571	54,982,571	54,982,571
4	Retained Earnings	25,162,430	25,711,630	25,577,647	25,805,366	26,392,457	26,594,757	27,014,284	27,300,844	27,553,832	27,485,085
5	Total Equity	80,195,001	80,744,201	80,610,218	80,837,937	81,425,028	81,627,328	82,046,855	82,333,415	82,586,403	82,517,656
9	Customer Deposits	6,400	6,400	6,400	6,400	6,400	6,400	6,700	6,700	6,000	6,000
16	Deferred Income Taxes (liberalized depr.)	1,235,399	1,147,615	1,210,717	1,297,300	1,383,883	1,470,466	1,557,049	1,643,632	1,730,215	1,816,798
17	Investment Tax Credit	1,211,478	1,208,558	1,205,638	1,202,718	1,199,798	1,196,878	1,193,958	1,191,038	1,188,118	1,185,198
<b>U W FLORIDA CAPITAL STRUCTURE</b>		<b>82,648,278</b>	<b>83,106,774</b>	<b>83,032,973</b>	<b>83,344,355</b>	<b>84,015,109</b>	<b>84,301,072</b>	<b>84,804,562</b>	<b>85,174,785</b>	<b>85,510,736</b>	<b>85,525,652</b>
1998		31-Dec-97	31-Jan-98	28-Feb-98	31-Mar-98	30-Apr-98	31-May-98	30-Jun-98	31-Jul-98	31-Aug-98	30-Sep-98
Line No.	Equity and Liabilities										
1	Common Stock Issued	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
2	Preferred Stock Issued										
3	Additional Paid in Capital	67,318,339	67,318,339	67,318,339	67,318,339	67,318,339	67,318,339	67,318,339	67,318,339	67,318,339	67,318,339
4	Retained Earnings	25,911,361	25,912,106	25,975,262	26,038,420	26,101,576	26,164,733	26,227,889	26,291,044	26,354,201	26,417,357
5	Total Equity	93,279,700	93,280,445	93,343,601	93,406,759	93,469,915	93,533,072	93,596,228	93,659,384	93,722,541	93,785,697
9	Customer Deposits	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
16	Deferred Income Taxes (liberalized depr.)	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426
17	Investment Tax Credit	1,176,438	1,174,477	1,172,520	1,170,566	1,168,615	1,166,667	1,164,723	1,162,781	1,160,843	1,158,909
<b>U W FLORIDA CAPITAL STRUCTURE</b>		<b>96,261,564</b>	<b>96,260,349</b>	<b>96,321,547</b>	<b>96,382,751</b>	<b>96,443,956</b>	<b>96,505,165</b>	<b>96,566,376</b>	<b>96,627,591</b>	<b>96,688,810</b>	<b>96,750,031</b>
1999		31-Dec-98	31-Jan-99	28-Feb-99	Mar. 31, 1999	30-Apr-99	31-May-99	June 30, 1999	31-Jul-99	30-Aug-99	Sept. 30, 1999
Line No.	Equity and Liabilities										
1	Common Stock Issued	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
2	Preferred Stock Issued										
3	Additional Paid in Capital	70,290,794	70,290,794	70,290,794	70,290,794	70,895,646	71,191,218	71,591,429	78,387,858	79,237,425	79,649,190
4	Retained Earnings	26,606,825	26,607,572	26,608,317	26,609,062	26,609,808	26,610,554	26,611,299	26,612,043	26,612,790	26,613,535
5	Total Equity	96,947,619	96,948,366	96,949,111	96,949,856	97,555,454	97,851,772	98,252,728	105,049,901	105,900,215	106,312,725
9	Customer Deposits	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
16	Deferred Income Taxes (liberalized depr.)	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426	1,799,426
17	Investment Tax Credit	1,153,124	1,151,202	1,149,283	1,147,368	1,145,456	1,143,547	1,141,641	1,139,738	1,137,838	1,135,942
<b>U W FLORIDA CAPITAL STRUCTURE</b>		<b>99,906,169</b>	<b>99,904,994</b>	<b>99,903,821</b>	<b>99,902,650</b>	<b>100,506,336</b>	<b>100,800,745</b>	<b>101,199,795</b>	<b>107,995,065</b>	<b>108,843,480</b>	<b>109,254,093</b>

Note : Line numbers refer to the specific lines appearing on Schedules A-19

570

Reconciliation of Capital Structure

to requested Rate Base  
 Company: United Water Florida

Docket No. 980214-WS

Projected Test Year ending 12/31/99

Schedule Year Ended: Historical Base (12/31/97);

Intermediate Year (12/31/98); Projected Year 12/31/99

Florida Public Service Commission

Schedule D-2a

Page 2 of 2

Preparer: F. McGuire

Supporting Schedule A-19

Explanation: provide a reconciliation of the  
 capital structure to requested rate base.

Line No.	Equity and Liabilities	31-Oct-97	30-Nov-97	31-Dec-97	13-Month Average Year Ending 12/31/97
1	Common Stock Issued	50,000	50,000	50,000	50,000
2	Preferred Stock Issued				
3	Additional Paid in Capital	54,982,571	54,982,571	65,050,229	55,757,006
4	Retained Earnings	28,069,166	27,983,630	25,911,361	26,658,653
5	Total Equity	83,101,737	83,016,201	91,011,590	82,465,659
9	Customer Deposits	6,000	6,000	6,000	6,292
16	Deferred Income Taxes (liberalized depr.)	1,862,274	1,948,857	1,799,426	1,546,433
17	Investment Tax Credit	1,182,278	1,179,358	1,176,438	1,193,958
<b>U W FLORIDA CAPITAL STRUCTURE</b>		<b>86,152,289</b>	<b>86,150,416</b>	<b>93,993,454</b>	<b>85,212,343</b>

Line No.	Equity and Liabilities	31-Oct-98	30-Nov-98	31-Dec-98	13-Month Average For Year Ending 12/31/99
1	Common Stock Issued	50,000	50,000	50,000	50,000
2	Preferred Stock Issued				
3	Additional Paid in Capital	67,318,339	68,781,299	70,290,794	74,889,928
4	Retained Earnings	26,480,513	26,543,669	26,606,825	26,615,338
5	Total Equity	93,848,853	95,374,968	96,947,619	101,555,266
9	Customer Deposits	6,000	6,000	6,000	6,000
16	Deferred Income Taxes (liberalized depr.)	1,799,426	1,799,426	1,799,426	1,799,426
17	Investment Tax Credit	1,156,977	1,155,049	1,153,124	1,141,663
<b>U W FLORIDA CAPITAL STRUCTURE</b>		<b>96,811,256</b>	<b>98,335,443</b>	<b>99,906,169</b>	<b>104,502,355</b>

Line No.	Equity and Liabilities	31-Oct-99	30-Nov-99	31-Dec-99	13-Month Average For Year Ending 12/31/99
1	Common Stock Issued	50,000	50,000	50,000	50,000
2	Preferred Stock Issued				
3	Additional Paid in Capital	79,651,505	80,615,362	81,186,254	74,889,928
4	Retained Earnings	26,614,280	26,667,534	26,615,771	26,615,338
5	Total Equity	106,315,785	107,332,896	107,852,025	101,555,266
9	Customer Deposits	6,000	6,000	6,000	6,000
16	Deferred Income Taxes (liberalized depr.)	1,799,426	1,799,426	1,799,426	1,799,426
17	Investment Tax Credit	1,134,049	1,132,159	1,130,272	1,141,663
<b>U W FLORIDA CAPITAL STRUCTURE</b>		<b>109,255,260</b>	<b>110,270,481</b>	<b>110,787,723</b>	<b>104,502,355</b>

Note : Line numbers refer to the specific lines appearing on S

Reconciliation of Capital Structure  
 To Requested Rate Base  
 13-Month Average  
 Company: United Waterworks Inc.  
 Docket No.: 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Historical Base Year ended 12/31/97

Explanation: Provide a reconciliation of the 13-Month average  
 capital structure to requested rate base.

Florida Public Service Commission  
 Schedule D-2b  
 Page 1 of 2  
 Preparer: F. McGuire

(Thousands of Dollars)

Line No.	Item:	31-Dec-96	Jan. 31, 1997	28-Feb-97	31-Mar-97	30-Apr-97	31-May-97	30-Jun-97	31-Jul-97	31-Aug-97	30-Sep-97	31-Oct-97
1	Property, Plant and Equipment	667,165	667,757	669,697	678,161	683,574	688,963	694,017	706,515	711,226	707,285	712,140
2	Accumulated Depreciation	(126,651)	(128,091)	(129,514)	(130,990)	(132,430)	(133,870)	(135,127)	(135,106)	(137,817)	(139,219)	(140,118)
3	Net Property Plant and Equipment	540,514	539,666	540,183	547,171	551,144	555,093	558,890	571,409	573,409	568,066	572,022
4	Long-Term Investments	7,026	7,013	7,014	7,015	7,013	7,013	7,030	7,022	7,000	6,989	6,980
5	Current Assets	69,947	71,906	68,318	67,045	65,866	63,297	62,725	48,044	38,908	67,544	84,266
6	Deferred Charges	45,014	48,682	49,674	43,103	43,163	42,982	43,013	42,919	49,955	44,168	44,490
8	Total Assets	662,501	667,267	665,189	664,334	667,186	668,385	671,658	669,394	669,272	686,767	707,758
<b>Shareholder's Equity &amp; Liabilities:</b>												
9	Common Equity	200,913	198,293	198,516	196,028	197,608	199,311	198,682	190,946	187,980	204,656	202,260
10	Preferred Stock	654	654	654	652	652	652	606	606	606	606	605
11	Long-Term Debt	222,738	224,045	224,045	224,045	228,362	225,704	225,852	225,852	226,416	231,124	247,268
12	Inter-Co. Note						4,957	4,957	4,957	4,957	4,957	4,957
13	Current Liabilities (No short-term debt)	44,743	46,102	43,566	49,113	45,795	42,567	44,180	49,400	49,335	43,985	49,853
14	Other liabilities	60,832	65,301	65,493	61,065	60,978	61,459	62,047	62,064	62,734	63,671	64,259
15	Advances & Contributions	132,600	132,869	132,914	133,430	133,790	133,736	135,335	135,569	137,244	137,770	138,556
16	Total Shareholder's Equity & Liabilities	662,480	667,267	665,188	664,333	667,185	668,386	671,659	669,394	669,272	686,769	707,758
<b>United Waterworks Capital Structure from Above:</b>												
17	Long-term Debt**	222,738	224,045	224,045	224,045	228,362	225,704	225,852	225,852	226,416	231,124	247,268
18	Preferred Stock	654	654	654	652	652	652	606	606	606	606	605
19	Common Equity	200,913	198,293	198,516	196,028	197,608	199,311	198,682	190,946	187,980	204,656	202,260
20	Total Capital	424,305	422,992	423,215	420,725	426,622	425,667	425,140	417,404	415,002	436,386	450,133

272

Reconciliation of Capital Structure

To Requested Rate Base

13-Month Average

Company: United Waterworks Inc.

Docket No.: 980214-WS

Projected Test Year ending 12/31/99

Schedule: Historical Base Year ended 12/31/97

Florida Public Service Commission

Schedule D-2b

Page 2 of 2

Preparer: F. McGuire

Explanation: Provide a reconciliation of the 13-Month average capital structure to the requested rate base.

(Thousands of Dollars)

Line No.	Item:	30-Nov-97	31-Dec-97	13-Month Avg.
1	Property, Plant and Equipment	722,422	732,350	695,482
2	Accumulated Depreciation	(143,016)	(142,682)	(134,972)
3	Net Property Plant and Equipment	579,406	589,668	560,511
4	Long-Term Investments	6,945	6,925	6,999
5	Current Assets	60,535	47,665	62,774
6	Deferred Charges	46,164	46,895	45,402
8	Total Assets	<u>693,050</u>	<u>691,153</u>	<u>675,686</u>
Shareholder's Equity & Liabilities:				
9	Common Equity	203,205	204,403	198,677
10	Preferred Stock	605	605	627
11	Long-Term Debt	248,449	250,103	231,077
12	Inter-Co. Note	4,957	4,843	4,943
13	Current Liabilities (No short-term debt)	30,021	23,758	43,263
14	Other liabilities	65,939	66,858	63,285
15	Advances & Contributions	139,873	140,584	135,713
16	Total Shareholder's Equity & Liabilities	<u>693,049</u>	<u>691,154</u>	<u>675,684</u>
United Waterworks Capital Structure from				
17	Long-term Debt**	248,449	250,103	231,077
18	Preferred Stock	605	605	627
19	Common Equity	203,205	204,403	198,677
20	Total Capital	<u>452,259</u>	<u>455,111</u>	<u>430,382</u>

Reconciliation of Capital Structure  
 to Requested Rate Base  
 13-Month Average - Deferred Income Taxes  
 Company: United Water Florida  
 Docket No.: 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Historical Base Year ending 12/31/97

Explanation: Provide Reconciliation of the 13-Month  
 Average capital structure to requested rate base.  
 Below is a monthly summary of United Water Florida's  
 Deferred Income Taxes stemming from liberalized depreciation,  
 and the investment tax credit.

Line No.	Class of Capital Accumulated Deferred Income Taxes	Account No.	12/31/96	1/31/97	2/28/97	3/31/97	4/30/97	5/31/97	6/30/97	7/31/97	8/31/97	9/30/97	10/31/97
1	ITC Investment Tax Credit	255 000	1,211,478	1,208,558	1,205,638	1,202,718	1,199,798	1,196,878	1,193,958	1,191,038	1,188,118	1,185,198	1,182,278
2	Deferred Income Taxes Accelerated Cost Recovery System (ACRS)	282 001	2,872,493	2,885,729	2,898,965	2,912,201	2,925,437	2,938,673	2,951,909	2,965,145	2,978,381	2,991,617	3,006,187
3	Modified Accelerated Cost Recovery System (MACRS)	282 002	(2,100,270)	(2,005,007)	(1,909,744)	(1,814,481)	(1,719,218)	(1,623,955)	(1,528,692)	(1,433,429)	(1,338,166)	(1,242,903)	(1,215,431)
4	Asset Deprec. Range (ADR)	282 010	463,176	464,741	466,306	467,871	469,436	471,001	472,566	474,131	475,696	477,261	478,826
5	Pre - ADR Total	282 012	-	(197,848)	(244,810)	(268,291)	(291,772)	(315,253)	(338,734)	(362,215)	(385,696)	(409,177)	(407,308)
			1,235,399	1,147,615	1,210,717	1,297,300	1,383,883	1,470,466	1,557,049	1,643,632	1,730,215	1,816,798	1,862,274



Reconciliation of Capital Structure  
 to Requested Rate Base  
 13-Month Average - Deferred Income Taxes  
 Company: United Water Florida  
 Docket No.: 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Historical Base Year ending 12/31/97

Florida Public Service Commission  
 Schedule D-2c  
 Page 2 of 2

Explanation: Provide Reconciliation of the 13-Month  
 Average capital structure to requested rate base.  
 Below is a monthly summary of United Water Florida's  
 Deferred Income Taxes stemming from liberalized depreciation,  
 and the investment tax credit.

<u>Line No.</u>	<u>Class of Capital Accumulated Deferred Income Taxes</u>	<u>Account No.</u>	<u>11/30/97</u>	<u>12/31/97</u>	<u>13-Month Avg.</u>
1	<b>ITC</b> Investment Tax Credit	255 000	1,179,358	1,176,438	1,193,958
<b><u>Deferred Income Taxes</u></b>					
2	<b>Accelerated Cost</b> Recovery System (ACRS)	282 001	3,019,423	3,033,440	2,952,277
3	<b>Modified Accelerated Cost</b> Recovery System (MACRS)	282 002	(1,120,168)	(1,261,700)	(1,562,551)
4	<b>Asset Deprec. Range (ADR)</b>	282 010	480,391	481,956	472,566
5	<b>Pre - ADR</b>	282 012	(430,789)	(454,270)	(315,859)
	<b>Total</b>		1,948,857	1,799,426	1,546,433

Reconciliation of Capital Structure  
to requested Rate Base

Company: United Water Florida  
Docket No. 980214-WS

Projected Test Year ending 12/31/99  
Schedule: Historical Base Year, 12/31/97;  
Intermediate Year, 12/31/98; and  
Projected Test Year ending 12/31/99.

Florida Public Service Commission

Schedule D-2d

Page 1 of 1

Preparer: F.McGuire

Explanation: Provide a reconciliation of the 13-Month  
average capital structure to requested rate base for  
the indicated years.

Line No.	Item	Reference:	13-Month Avg. of Year Ending 12/31/97 Amount	Year Ending 12/31/98 Amount	13-Month Avg. of Year Ending 12/31/99 Amount
1	Commn Equity	A-19, D-2, L.4, Col 1	82,465,659	96,947,619	101,555,265
	Less Balance Sheet Items not included in rate base:				
	Assets				
	Plant in Service	A-18	1,472,348		
2	Other Accounts Receivable	A-18	86,724	146,269	159,654
3	Clearing Accounts	A-18	289,701	3,045	3,045
4	UTility Plant AFUDC	A-18	25,310	329,028	329,028
5	Long-term Investment	A-18	377,791	377,785	377,785
6	UPAA not in Rate Base	A-18, A-1	455,663	37,930	37,930
7	Plant held for Future Use	A-18	384,853	1,190,696	1,190,696
8	Other deferred Charges	A-18	7,295,869	4,208,670	4,500,032
9	Total assets		10,388,259	6,293,423	6,598,170
	Liabilities:				
10	FAS 109 Deferred Taxes	A-19	2,915,239	3,436,981	3,436,981
11	Inter Company payables	A-19	2,185,336		
12	Other deferred Credits	A-19	1,266,205	1,028,417	1,029,265
13	Total Liabilities		6,366,780	4,465,398	4,466,246
14	Sub-total		78,444,180	95,119,594	99,423,341
	Less Rate Base Deductions not included in Balance Sheet:				
15	NON-FUNDED OPEB	A-1, A-2	1,143,920	702,467	944,134
16	UPAA AMORTIZATION	A-1, A-2	485,043	585,952	619,588
17	Other (Primarily CIAC & cash working capital)		171,140	286,299	
	Rate Base Equity	D-2, Line 4, Col 3	76,644,077	93,544,876	97,859,619
18	Adjust for rounding		(7)	(5)	(5)
	Rate Base Equity as shown on D-2, Line 4, Col. 4		76,644,070	93,544,871	97,859,614

\*\*Note: the remaining components of rate base remain the same, namely; (customer deposits, Investment Tax Credit, and deferred income taxes stemming from liberalized depreciation). In addition, the Company's common equity reflects the sources determined by its Parent, United Waterworks Inc.

Preferred Stock Outstanding  
13-Month Average  
Company: United Waterworks Inc.  
Docket No.: 980214-WS  
Projected Test Year ending 12/31/99

Florida Public Service Commission  
Schedule D-3  
Page 1 of 1  
Preparer: McGuire

Explanation: Provide data as specified on Preferred stock on a 13-month average basis.

Neither United Waterworks Inc. or United Water Florida has any preferred stock outstanding.

The United Waterworks consolidated capital structure reflects a small portion of preferred stock issued by its subsidiary, United Water Idaho Inc. which was outstanding when United Waterworks acquired Idaho, and it is shown the balance sheet of United Waterworks Inc.

Recap Schedules: A-19, D-2

Cost of Short\_Term Debt  
13-Month Average  
Company: United Waterworks Inc.  
Docket No.: 980214-WS  
Projected Test Year ending 12/31/99

Florida Public Service Commission  
Schedule D-4  
Page 1 of 1  
Preparer: McGuire

Explanation: Provide the following information  
on a 13-month average basis.

**United Water Florida is a wholly-owned subsidiary of United Waterworks Inc.  
and has no short term debt outstanding. Its Parent, United Waterworks Inc.,  
has no short term debt outstanding.**

Schedule of Long-Term Debt  
 13-Month Average Basis  
 Company: United Waterworks Inc  
 Docket No. 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Historical Base Year ended 12/31/97  
 Utility {} or Parent [x]

Explanation: Provide the specified data on long-term debt issues on a 13-Month average for test year arranged by type of issue. The long-term debt shown below is recorded on the books of United Water Florida's Parent, United Waterworks Inc.

Florida Public Service Commission  
 Schedule D-5  
 Page 1 of 2  
 Preparer: McGuire

Debt Issues shown on lines 1, 2, & 3 will be replaced with lower costing Medium Term Notes. The only impact this will have on UWW's long-term debt outstanding will be its resulting lower cost which is calculated on Schedule D-5a.

Line No.	Rate, Years of life	Coupon Rate	12/31/96	1/31/97	2/28/97	3/31/97	4/30/97	5/31/97	6/30/97	7/31/97
(TEF=Tax-exempt Bonds)										
1	Prom Note, BNP	9.97%	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000
2	Prom Note, Bnk Of Japan	9.49%	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
3	Prom. Note, CR Lyon	9.49%	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
4	Prom. Note, Pru Mut	10.15%	9,750,000	9,750,000	9,750,000	9,750,000	9,750,000	9,750,000	9,000,000	9,000,000
5	Prom Note, Pru. Cap.	10.05%	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
6	Prom Note, Pru Cap.	9.57%	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
7	Medium Term Note	8.84%	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
8	Medium Term Note,	6.80%								
9	Medium Term Note	7.00%								
10	TEF, Delaware, '95	6.20%	9,248,968	10,271,133	10,271,133	10,271,133	10,271,133	11,929,533	12,828,135	12,828,135
11	TEF, Del., '92, Series B	6.45%	4,650,000	4,650,000	4,650,000	4,650,000	4,650,000	4,650,000	4,650,000	4,650,000
12	TEF, Pa., Series B	6.70%	4,185,000	4,185,000	4,185,000	4,185,000	4,185,000	4,185,000	4,185,000	4,185,000
13	TEF, Idaho, '91	7.25%	29,045,000	29,045,000	29,045,000	29,045,000	29,045,000	29,045,000	29,045,000	29,045,000
14	TEF, Fla., '92	6.75%	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
15	TEF, Del., '92, Series A	6.80%	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000
16	TEF, NY, '92	6.40%	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
17	TEF, Pa., '92, Series A	6.90%	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
18	TEF, Idaho, '94	6.40%	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
19	TEF, Fla., '95	6.35%	11,859,345	12,144,152	12,144,152	12,144,152	12,144,152	12,144,152	12,144,152	12,144,152
20	TEF, Idaho, '97	5.30%	0	0	0	0	0	0	0	0
21	Total Long-term Debt		222,738,313	224,045,285	224,045,285	224,045,285	224,045,285	225,703,685	225,852,287	225,852,287
			222,738,312	224,045,285	224,045,285	224,045,285	228,361,917	225,703,685	225,852,287	225,852,287

Explanation: Provide the specified data on long-term debt issues on a 13-Month average for test year arranged by type of issue. The long-term debt shown below is recorded on the books of United Water Florida's Parent, United Waterworks Inc.

Debt issues shown on lines 1, 2, & 3 will be replaced with lower costing Medium Term Notes. The only impact this will have on UW's long-term debt outstanding will be its resulting lower cost which is calculated on Schedule D-5a.

Schedule of Long-Term Debt  
13-Month Average Basis  
Company: United Waterworks Inc  
Docket No. 980214-WS  
Projected Test Year ending 12/31/99  
Schedule: Historical Base Year ended 12/31/97  
Utility II or Parent [x]

Line No.	Rate	Years of life	Coupon Rate	8/31/97	9/30/97	10/31/97	11/30/97	12/31/97	13-Month Avg.	
(TEF = Tax-exempt Bonds)										
1			9.97%	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	
2			9.49%	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	
3			9.49%	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	
4			10.15%	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,346,154	
5			10.05%	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	
6			9.57%	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
7			8.84%	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	
8			6.80%		14,945,091		15,000,000	15,000,000	3,457,315	
9			7.00%			13,974,034	14,417,001	15,268,660	12,158,099	
10			6.20%	12,828,135	13,648,153	13,974,034	14,417,001	15,268,660	4,650,000	
11			6.45%	4,650,000	4,650,000	4,650,000	4,650,000	4,650,000	4,185,000	
12			6.70%	4,185,000	4,185,000	4,185,000	4,185,000	4,185,000	29,045,000	
13			7.25%	29,045,000	29,045,000	29,045,000	29,045,000	28,530,000	29,005,385	
14			6.75%	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	
15			6.80%	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	
16			6.40%	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	
17			6.90%	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	
18			6.40%	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	
19			6.35%	12,144,152	15,574,492	16,054,758	16,446,850	17,319,288	13,415,996	
20			5.30%	564,206	1,021,469	1,414,437	1,704,803	2,149,764	527,283	
21				226,416,493	231,124,114	247,268,320	248,448,651	250,102,712	230,745,231	
				226,416,493	231,124,114	247,268,320	230,448,651	250,102,712	230,745,231	
				<b>Total Long-term Debt</b>						

Cost of Long-Term Debt  
 Company: United Waterworks Inc  
 Docket No. 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Historical Base Year ended 12/31/97  
 Utility [ ] or Parent [x]

Explanation: Provide the specified data on long-term debt issues on a 13-month average for test year. Arrange by type of issue.  
 The long-term debt shown below is recorded on the books of United Water Florida's Parent, United Waterworks Inc.  
 United Water Florida is a 100% common equity financed subsidiary.

Florida Public Service Commission  
 Schedule D-5a  
 Page 1 of 2  
 Preparer: McIntire  
 Supporting Schedules: D-5, D-2b

Line No.	(1) description, coupon Rate, Years of life	(2) Issue Date - Maturity Date	(3) Principal Amt. Sold	(4) Principal Amount Outstanding at 12/31/97	(5) Amount Outstanding Within 1 Year	(6) Amortized Arbitrage Costs Associated with (column 4)	(7) Amortized Issuance Expense Associated with (column 4)	(8) Annual Amort. of Arbitrage Costs on Principal Outstanding	(9) Annual Amortization of Issuing Expense on Principal Outstanding
----------	---	--------------------------------	-------------------------	--	--------------------------------------	--	---	---	---

1	From Note, BNP	9.97% 1988/1998	-	-	-	-	-	-	-
2	From Note, Bank Of Japan	9.49% 1989/1999	-	-	-	-	-	-	-
3	From Note, CR Lyon	9.49% 1989/1999	Replaced	-	-	-	-	-	-
4	From Note, Fm Mut	10.15% 1988/2003	Replaced	9,000,000	-	-	-	-	31,000
5	From Note, Pru Cap.	10.05% 1990/2010	-	20,000,000	-	-	-	-	-
6	From Note, Pru Cap.	9.57% 1991/2011	-	15,000,000	-	-	-	-	-
7	Medium Term Note 95	8.84% 1994/2024	-	10,000,000	-	-	-	-	21,591
8	Medium Term Note, 97	7.80% 1997/2007	-	15,000,000	-	-	-	-	32,387
9	Medium Term Note, 98	7.00% 1998/2028	-	10,000,000	-	-	-	-	-
10	TEF, Delaware, '95	6.20% 1995/2025	In place of above	15,268,660	289,482	-	1,335,000	12,600	26,472
11	TEF, Del., '92, Series B	6.45% 1992/2007	-	4,550,000	-	-	65,635	-	5,100
12	TEF, PA., Series B	6.70% 1992/2017	-	4,185,000	-	-	63,021	-	636
13	TEF, Idaho, '91	7.25% 1991/2021	-	29,045,000	-	-	1,010,695	44280	32,520
14	TEF, Pa., '92	6.75% 1992/2022	-	12,000,000	-	-	416,411	17580	7,524
15	TEF, Del., '92, Series A	6.80% 1992/2023	-	17,000,000	-	-	708,600	31860	12,084
16	TEF, NY, '92	6.40% 1992/2024	-	12,000,000	-	-	463,681	22164	10,056
17	TEF, Pa., '92, Series A	6.90% 1992/2024	-	10,000,000	-	-	325,489	13668	6,144
18	TEF, Idaho, '94	6.40% 1994/2024	-	20,000,000	-	-	92,116	22440	45,480
19	TEF, Pa., '95	6.35% 1995/2025	-	20,000,000	-	-	210,780	12000	19,344
20	TEF, Idaho, '97	5.30% 1997/2027	-	20,000,000	-	-	12,780	15,000	15,000
21	Total			273,148,660		3,530,034	7,355,861	176,592	265,338

Note: As of 2/1/1998, United Waterworks replaced the indicated issues of long-term debt with a \$40 million issue of Medium-Term Notes at 7.00%. This proforma adjustment will be the only significant change in United Waterworks capital structure through the year ending 1999. In addition, to determine the appropriate debt cost related to Boise's 1997 tax exempt financing, I have used the entire \$20,000,000 issue even though United Waterworks has only drawn down \$2,149,764 as of 12/31/97.

Cost of Long-Term Debt  
 Company: United Waterworks Inc  
 Docket No. 980214-WS  
 Projected Test Year ending 12/31/99  
 Schedule: Historical Base Year ended 12/31/97  
 Utility || or Parent (x)

Line No.	Description, coupon Rate, Years of life	(1)	Issue Date, Maturity Date	(2)	Principal Amt. Sold	(3)	Interest Cost	(10)	Total Interest	(11)	Effective Rate	(12)
----------	---	-----	---------------------------	-----	---------------------	-----	---------------	------	----------------	------	----------------	------

1	From Note, BNP	9.97%	1988/1998	Replaced	913,500		944,500		944,500		10.49%	
2	From Note, Bank Of Japan	9.49%	1989/1999	Replaced						0		
3	From Note, CR Lyon	9.49%	1988/1999	Replaced								
4	From Note, Pm Mut	10.15%	1988/2003		913,500		944,500		944,500		10.49%	
5	From Note, Pru. Cap.	10.05%	1990/2010		2,010,000		2,010,000		2,010,000		10.05%	
6	From Note, Pru Cap.	9.57%	1991/2011		1,435,500		1,435,500		1,435,500		9.57%	
7	Medium Term Note 95	8.84%	1994/2024		884,000		905,591		905,591		9.24%	
8	Medium Term Note, 97	6.80%	1997/2007		1,020,000		1,052,387		1,052,387		7.09%	
9	Medium Term Note, 98	7.00%	1998/2028	In place of above	2,800,000		2,800,000		2,800,000		7.28%	
10	TEF, Belgium, '95	6.20%	1995/2025		916,657		985,729		985,729		6.92%	
11	TEF, Bel, '92, Series B	6.45%	1992/2007		299,925		305,025		305,025		6.65%	
12	TEF, PA, Series B	6.70%	1992/2017		280,495		281,041		281,041		6.82%	
13	TEF, Idaho, '91	7.25%	1991/2021		2105,763		2,182,563		2,182,563		7.98%	
14	TEF, Pa., '92	6.75%	1992/2022		810,000		835,104		835,104		7.33%	
15	TEF, Del., '92, Series A	6.80%	1992/2023		1,156,000		1,199,944		1,199,944		7.51%	
16	TEF, NY, '92	6.40%	1992/2024		768,000		800,220		800,220		7.09%	
17	TEF, Pa., '92, Series A	6.90%	1992/2024		690,000		709,812		709,812		7.46%	
18	TEF, Idaho, '94	6.40%	1994/2024		1,280,000		1,347,920		1,347,920		7.21%	
19	TEF, Pa., '95	6.35%	1995/2025		1,270,000		1,301,344		1,301,344		6.76%	
20	TEF, Idaho, '97	5.30%	1997/2027		1,060,000		1,075,000		1,075,000		5.74%	
21	Total				19,729,739		20,171,669		20,171,669		7.69%	

Note: As of 2/1/1998, United Waterworks replaced the indicated issues of long-term debt with a \$40 million issue of Medium-Term Notes at 7.00%. This proforma adjustment will be the only significant change in United Waterworks capital structure through the year ending 1999. In addition, to determine the appropriate debt cost related to Boise's 1997 tax exempt financing, I have used the entire \$20,000,000 issue even though United Waterworks has only drawn down \$2,149,764 as of 12/31/97.



Cost of Variable Long-Term Debt  
13-Month Average Basis  
Company: United Waterworks Inc.  
Docket No.: 980214-WS  
Projected Test Year ending 12/31/99  
Schedule: Historical Base Year  
ended 12/31/97

Florida Public Service Commissio  
Schedule D-6  
Page 1 of 1  
Preparer: McGuire

Explanation: Provide the specified information  
on a 13-month average basis.

Neither United Waterworks nor United Water Florida has any  
outstanding variable-cost long-term debt issues.

Schedule of Customer Deposits  
13-Month Average Basis

Company: United Water Florida

Docket No.: 980214-WS

Projected Test Year ending 12/31/99

Schedule: Historical Base Year ended 12/31/97

Historic [ x ] or Projected [ ]

Florida Public Service Commission

Schedule D-7

Page 1 of 1

Preparer: McGuire

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

Line No.	For the Month ended in 1997	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance
1	January	6400			6400
2	February	6400			6400
3	March	6400			6400
4	April	6400			6400
5	May	6400			6400
6	June	6400	300		6700
7	July	6700			6700
8	August	6700		-700	6000
9	September	6000			6000
10	October	6000			6000
11	November	6000			6000
12	December	6000			6000
13	Average	6,317	300	(700)	6,283

Recap Schedules: A-19, D-2

E

**Rate Schedule**

**Florida Public Service Commission**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997  
 Water [X] or Sewer [ ]

Schedule: E-1  
 Page 1 of 2  
 Preparer: F. Gradilone

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
	BFC	BFC
<b>RATE SCHEDULE GW (1) Monthly billed accounts</b>		
5/8"	\$8.08	\$9.66
3/4"	\$11.69	\$14.04
1"	\$20.74	\$25.01
1-1/2"	\$46.66	\$56.45
2"	\$82.94	\$100.45
3"	\$186.68	\$226.29
4"	\$331.78	\$402.27
6"	\$746.60	\$905.39
8"	\$1,327.01	\$1,609.53
QUANTITY CHARGE per 1,000 gallons	\$1.36	\$2,515.69
<b>RATE SCHEDULE RW (1) Quarterly billed accounts</b>		
5/8"	\$17.39	\$21.09
3/4"	\$25.16	\$30.52
1"	\$44.63	\$54.13
1-1/2"	\$100.43	\$121.81
2"	\$178.54	\$216.55
QUANTITY CHARGE per 1,000 gallons	\$1.36	\$1.65
<b>RATE SCHEDULE FW (1) Private Fire Protection (per month)</b>		
2"	\$6.91	\$8.38
3"	\$15.55	\$18.86
4"	\$27.63	\$33.51
6"	\$62.18	\$75.42
8"	\$110.52	\$134.05
10"	\$172.74	\$209.52
12"	\$248.72	\$301.67

**Rate Schedule**

**Florida Public Service Commission**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997  
 Water [ ] or Sewer [X]

Schedule: E-1  
 Page 2 of 2  
 Preparer: F. Gradilone

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
BFC		
<b>RATE SCHEDULE GS (1) Non-residential Accounts</b>		
BASE FACILITY CHARGE		
5/8"	\$12.92	\$15.13
3/4"	\$18.69	\$21.85
1"	\$33.16	\$38.71
1-1/2"	\$74.61	\$87.01
2"	\$132.64	\$154.62
3"	\$298.53	\$347.91
4"	\$530.57	\$618.18
6"	\$1,193.95	\$1,391.03
8"	\$2,122.13	\$2,472.36
Unmetered accounts	\$37.76	\$43.99
QUANTITY CHARGE per 1,000 gallons	\$4.01	\$4.67
<b>RATE SCHEDULE RS (1) Residential Accounts</b>		
BASE FACILITY CHARGE		
5/8"	\$34.01	\$39.70
3/4"	\$34.01	\$39.70
1"	\$34.01	\$39.70
1-1/2"	\$34.01	\$39.70
Unmetered accounts	\$108.63	\$126.63
QUANTITY CHARGE per 1,000 gallons	\$3.34	\$3.89
(Maximum gallonage 27,000 per quarter)		
<b>RATE SCHEDULE GS (1) Jacksonville University</b>		
BASE FACILITY CHARGE		
3"	\$298.53	\$347.91
4"	\$530.57	\$618.18
6"	\$1,193.95	\$1,391.03
QUANTITY CHARGE per 1,000 gallons	\$4.13	\$4.81

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997  
 Water [X] or Sewer [ ]

Schedule: E-2  
 Page 1 of 6  
 Preparer: F. Gradilone

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

**FOR PERIOD 1/1/97-5/31/97 PRICED AT RATES IN EFFECT AS OF NOVEMBER 1996**

(1) Class/Meter Size	(2) Number Bills	(3) Fixed Revenues	(4) Quantity in KG	(5) Quantity Revenues	(6) Total Revenues	(6) Proposed Rate	(7) Revenues at Proposed Rates
<b>Residential</b>							
<b>METER SIZE</b>							
5/8"	35,867	571,361	704,697	781,977	1,353,338	NA	NA
3/4"	2,430	54,262	50,516	56,056	110,318	NA	NA
1"	860	30,186	34,077	37,817	68,003	NA	NA
1 1/2"	26	2,075	2,041	2,265	4,340	NA	NA
2"	1	157	100	111	268	NA	NA
3"						NA	NA
4"						NA	NA
<b>Total Residential</b>	<b>39,184</b>	<b>\$658,041</b>	<b>791,431</b>	<b>\$878,226</b>	<b>\$1,536,267</b>	<b>NA</b>	<b>NA</b>
<b>Average Bill</b>					<b>\$39</b>		
<b>Commercial</b>							
<b>METER SIZE</b>							
5/8"	3,167	23,615	25,980	28,732	52,347	NA	NA
3/4"	494	4,708	12,668	14,057	18,765	NA	NA
1"	1,476	20,339	47,470	52,675	73,014	NA	NA
1 1/2"	1,029	29,543	56,727	62,948	92,490	NA	NA
2"	1,138	61,759	151,301	167,893	229,652	NA	NA
3"	138	19,833	45,804	50,826	70,659	NA	NA
4"	46	16,999	27,080	30,050	47,049	NA	NA
6"						NA	NA
<b>Total Commercial</b>	<b>7,488</b>	<b>\$176,797</b>	<b>367,030</b>	<b>\$407,180</b>	<b>\$583,976</b>	<b>NA</b>	<b>NA</b>
<b>Average Bill</b>					<b>\$78</b>		
<b>Public Sector</b>							
<b>METER SIZE</b>							
5/8"	53	392	364	403	796	NA	NA
3/4"	15	207	913	1,013	1,219	NA	NA
1"	28	744	1,159	1,286	2,030	NA	NA
1 1/2"	99	5,373	21,489	23,845	29,218	NA	NA
2"	30	4,312	15,218	16,886	21,198	NA	NA
3"	18	6,652	8,453	9,380	16,032	NA	NA
4"	4	1,666	6,792	7,536	9,202	NA	NA
6"						NA	NA
<b>Total Public</b>	<b>247</b>	<b>\$19,345</b>	<b>54,387</b>	<b>\$60,349</b>	<b>\$79,694</b>	<b>NA</b>	<b>NA</b>
<b>Average Bill</b>					<b>\$323</b>		
<b>Apartment Sector</b>							
5/8"	98	725	923	1,024	1,749	NA	NA
3/4"	61	581	1,598	1,774	2,355	NA	NA
1"	543	7,483	15,840	17,577	25,059	NA	NA
1 1/2"	1,641	47,113	79,391	88,094	135,208	NA	NA
2"	920	49,928	89,796	99,641	149,569	NA	NA
3"	109	15,665	60,462	67,090	82,755	NA	NA
4"	76	28,086	67,885	75,327	103,412	NA	NA
6"	24	9,994	22,102	24,527	34,520	NA	NA
8"						NA	NA
<b>Total Apartment</b>	<b>3,472</b>	<b>\$159,575</b>	<b>337,997</b>	<b>\$375,053</b>	<b>\$534,629</b>	<b>NA</b>	<b>NA</b>
<b>Average Bill</b>					<b>\$154</b>		
<b>Total Gen. Serv.</b>	<b>50,391</b>	<b>\$1,013,758</b>	<b>1,550,846</b>	<b>\$1,720,809</b>	<b>\$2,734,567</b>		
<b>Average Bill</b>					<b>\$54</b>		

**Revenue Schedule at Present and Proposed Rates**

**Florida Public Service Commission**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997  
 Water [X] or Sewer [ ]

Schedule: E-2  
 Page 2 of 6  
 Preparer: F. Gradilone

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

**FOR PERIOD 6/1/97-12/31/97 PRICED AT RATES IN EFFECT AS OF MAY 1997**

(1) Class/Meter Size	(2) Number Bills	(3) Fixed Revenues	(4) Quantity in KG	(5) Quantity Revenues	(6) Total Revenues	(6) Proposed Rate	(7) Revenues at Proposed Rates
<b>Residential</b>							
<b>METER SIZE</b>							
5/8"	57,725	1,003,261	1,212,657	1,637,377	2,640,637	NA	NA
3/4"	4,004	100,701	106,843	144,263	244,964	NA	NA
1"	2,193	97,830	101,459	136,986	234,816	NA	NA
1 1/2"	78	7,829	8,981	12,125	19,954	NA	NA
2"	3	535	157	212	747	NA	NA
3"						NA	NA
4"						NA	NA
<b>Total Residential</b>	<b>64,003</b>	<b>\$1,210,155</b>	<b>1,430,098</b>	<b>\$1,930,964</b>	<b>\$3,141,119</b>	<b>NA</b>	<b>NA</b>
<b>Average Bill</b>					<b>\$49</b>		
<b>Commercial</b>							
<b>METER SIZE</b>							
5/8"	5,410	44,076	45,435	61,207	105,282	NA	NA
3/4"	921	10,757	12,178	16,444	27,201	NA	NA
1"	2,542	52,670	86,604	116,937	169,607	NA	NA
1 1/2"	1,706	79,551	121,529	164,093	243,644	NA	NA
2"	1,906	157,988	265,714	358,776	516,764	NA	NA
3"	233	43,468	84,906	114,645	158,113	NA	NA
4"	79	26,195	47,879	64,647	90,842	NA	NA
6"						NA	NA
<b>Total Commercial</b>	<b>12,797</b>	<b>\$414,705</b>	<b>664,245</b>	<b>\$896,748</b>	<b>\$1,311,453</b>	<b>NA</b>	<b>NA</b>
<b>Average Bill</b>					<b>\$102</b>		
<b>Public Sector</b>							
<b>METER SIZE</b>							
5/8"	104	840	807	1,090	1,930	NA	NA
3/4"	30	622	1,645	2,221	2,843	NA	NA
1"	56	2,404	2,007	2,710	5,114	NA	NA
1 1/2"	177	14,672	28,764	38,840	53,511	NA	NA
2"	54	10,074	26,692	36,042	46,116	NA	NA
3"	30	9,947	18,555	25,054	35,001	NA	NA
4"	8	5,969	21,345	28,821	34,791	NA	NA
6"						NA	NA
<b>Total Public</b>	<b>459</b>	<b>\$44,528</b>	<b>99,816</b>	<b>\$134,778</b>	<b>\$179,306</b>	<b>NA</b>	<b>NA</b>
<b>Average Bill</b>					<b>\$391</b>		
<b>Apartment Sector</b>							
5/8"	176	1,422	1,210	1,633	3,055	NA	NA
3/4"	107	1,250	1,470	1,985	3,234	NA	NA
1"	1,041	21,570	29,803	40,242	61,812	NA	NA
1 1/2"	2,630	122,637	143,216	193,380	316,017	NA	NA
2"	1,586	131,464	157,732	212,978	344,442	NA	NA
3"	203	37,872	113,882	153,770	191,642	NA	NA
4"	120	39,790	126,083	170,246	210,035	NA	NA
6"	35	26,115	30,780	41,560	67,675	NA	NA
8"						NA	NA
<b>Total Apartment</b>	<b>5,898</b>	<b>\$382,118</b>	<b>604,176</b>	<b>\$815,794</b>	<b>\$1,197,913</b>	<b>NA</b>	<b>NA</b>
<b>Average Bill</b>					<b>\$203</b>		
<b>Total Gen. Serv.</b>	<b>83,157</b>	<b>\$2,051,507</b>	<b>2,798,334</b>	<b>\$3,778,284</b>	<b>\$5,829,791</b>		
<b>Average Bill</b>					<b>\$70</b>		

**Revenue Schedule at Present and Proposed Rates**

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997  
 Water [X] or Sewer [ ]

Schedule: E-2  
 Page 3 of 6  
 Preparer: F. Gradilone

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

**FOR PERIOD 1/1/97-12/31/97 (SUM OF PAGES 1 & 2 of 6)**

(1) Class/Meter Size	(2) Number Bills	(3) Fixed Revenues	(4) Quantity in KG	(5) Quantity Revenues	(6) Total Revenues	(7) Revenues at Proposed Rates	(8) Percent Change
<b>Residential METER SIZE</b>							
5/8"	93,592	\$1,574,622	1,917,354	\$2,419,354	\$3,993,976	\$5,697,817	42.66%
3/4"	6,434	\$154,963	157,360	\$200,319	\$355,282	\$506,864	42.67%
1"	3,053	\$128,016	135,536	\$174,804	\$302,819	\$435,793	43.91%
1 1/2"	104	\$9,904	11,022	\$14,391	\$24,294	\$34,788	43.19%
2"	4	\$692	257	\$323	\$1,015	\$1,346	32.66%
3"	0	\$0	0	\$0	\$0		
4"	0	\$0	0	\$0	\$0		
<b>Total Residential</b>	<b>103,187</b>	<b>\$1,868,196</b>	<b>2,221,529</b>	<b>\$2,809,190</b>	<b>\$4,677,386</b>	<b>\$6,676,608</b>	<b>42.74%</b>
<b>Average Bill</b>					<b>\$45</b>	<b>\$65</b>	<b>42.74%</b>
<b>Commercial METER SIZE</b>							
5/8"	8,577	\$67,690	71,415	\$89,939	\$157,629	\$220,837	40.10%
3/4"	1,415	\$15,465	24,846	\$30,501	\$45,966	\$65,903	43.37%
1"	4,018	\$73,010	134,074	\$169,612	\$242,621	\$355,985	46.72%
1 1/2"	2,735	\$109,093	178,256	\$227,040	\$336,134	\$497,619	48.04%
2"	3,044	\$219,748	417,015	\$526,668	\$746,416	\$1,098,675	47.19%
3"	371	\$63,302	130,710	\$165,471	\$228,773	\$332,438	45.31%
4"	125	\$43,194	74,959	\$94,697	\$137,892	\$192,729	39.77%
6"	0	\$0	0	\$0	\$0		
<b>Total Commercial</b>	<b>20,285</b>	<b>\$591,502</b>	<b>1,031,275</b>	<b>\$1,303,928</b>	<b>\$1,895,430</b>	<b>\$2,764,187</b>	<b>45.83%</b>
<b>Average Bill</b>					<b>\$93</b>	<b>\$136</b>	<b>45.83%</b>
<b>Public Sector METER SIZE</b>							
5/8"	157	\$1,233	1,171	\$1,493	\$2,726	\$3,529	29.47%
3/4"	45	\$828	2,557	\$3,234	\$4,062	\$5,695	40.21%
1"	84	\$3,148	3,166	\$3,996	\$7,144	\$9,442	32.17%
1 1/2"	276	\$20,044	50,254	\$62,685	\$82,729	\$110,458	33.52%
2"	84	\$14,386	41,910	\$52,928	\$67,314	\$88,385	31.30%
3"	48	\$16,599	27,008	\$34,434	\$51,033	\$64,915	27.20%
4"	12	\$7,635	28,137	\$36,358	\$43,993	\$57,744	31.26%
6"	0	\$0	0	\$0	\$0		
<b>Total Public</b>	<b>706</b>	<b>\$63,873</b>	<b>154,203</b>	<b>\$195,127</b>	<b>\$259,000</b>	<b>\$340,168</b>	<b>31.34%</b>
<b>Average Bill</b>					<b>\$367</b>	<b>\$482</b>	<b>31.34%</b>
<b>Apartment Sector</b>							
5/8"	274	\$2,147	2,133	\$2,657	\$4,805	\$6,580	36.95%
3/4"	168	\$1,831	3,068	\$3,758	\$5,589	\$7,829	40.07%
1"	1,584	\$29,052	45,644	\$57,819	\$86,871	\$124,042	42.79%
1 1/2"	4,271	\$169,750	222,607	\$281,474	\$451,224	\$654,964	45.15%
2"	2,506	\$181,392	247,528	\$312,619	\$494,011	\$710,456	43.81%
3"	312	\$53,537	174,343	\$220,860	\$274,397	\$388,354	41.53%
4"	196	\$67,875	193,968	\$245,572	\$313,448	\$431,945	37.80%
6"	59	\$36,109	52,883	\$66,087	\$102,196	\$149,859	46.64%
8"	0	\$0	0	\$0	\$0		
<b>Total Apartment</b>	<b>9,370</b>	<b>\$541,694</b>	<b>942,173</b>	<b>\$1,190,848</b>	<b>\$1,732,542</b>	<b>\$2,474,029</b>	<b>42.80%</b>
<b>Average Bill</b>					<b>\$185</b>	<b>\$264</b>	<b>42.80%</b>
<b>Total Gen. Serv.</b>	<b>133,548</b>	<b>3,065,265</b>	<b>4,349,180</b>	<b>\$5,499,093</b>	<b>\$8,564,358</b>	<b>\$12,254,992</b>	<b>43.09%</b>
<b>Average Bill</b>					<b>\$64</b>	<b>\$92</b>	<b>43.09%</b>

**RECONCILIATION TO ANNUAL BOOKED REVENUE**

Total Revenues 1/1/97-5/31/97	\$2,734,567
Total Revenues 6/1/97-12/31/97	\$5,829,791
<b>Total Revenues for Year</b>	<b>\$8,564,358</b>
Unbilled Revenues	\$214,141
Other Revenue (Fire Protection)	\$185,504
Misc. Serv. Charges	\$115,345
<b>Total Revenue</b>	<b>\$9,079,348</b>
<b>Booked Revenue</b>	<b>\$9,080,002</b>
Differences (Due to difference in meter reading & posting revenues & reconsideration rate increase of 12/7/97)	(\$654) OR -0.01%



**Revenue Schedule at Present and Proposed Rates**

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997  
 Water [ ] or Sewer [X]

Schedule: E-2  
 Page 4 of 6  
 Preparer: F. Gradilone

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

**FOR PERIOD 1/1/95-5/31/97 PRICED AT RATES IN EFFECT AS OF NOVEMBER 1996**

(1) Class/Meter Size	(2) Number Bills	(3) Fixed Revenues	(4) Quantity in KG	(5) Quantity Revenues	(6) Total Revenues	(6) Proposed Rate	(7) Revenues at Proposed Rates
<b>Residential</b>							
<b>METER SIZE</b>							
5/8"	26,603	\$733,445	434,181	\$1,311,787	\$2,045,232	NA	NA
3/4"	2,098	\$57,842	28,190	\$85,171	\$143,013	NA	NA
1"	295	\$8,133	6,057	\$18,300	\$26,433	NA	NA
1 1/2"	11	\$303	219	\$661	\$964	NA	NA
2"	0	\$0	0	\$0	\$0	NA	NA
3"							
4"							
6"							
Unmetered	47	\$4,166	0	\$0	\$4,166	NA	NA
<b>Total Residential</b>	<b>29,054</b>	<b>\$803,889</b>	<b>468,647</b>	<b>\$1,415,919</b>	<b>\$2,219,808</b>	<b>NA</b>	<b>NA</b>
<b>Average Bill</b>					<b>\$76</b>		
<b>Commercial</b>							
<b>METER SIZE</b>							
5/8"	2,890	30,490	21,471	64,873	95,362	NA	NA
3/4"	564	8,229	5,112	15,444	23,673	NA	NA
1"	1,062	24,893	24,378	73,654	98,547	NA	NA
1 1/2"	774	41,440	35,409	108,984	148,424	NA	NA
2"	973	101,328	84,937	256,619	357,947	NA	NA
3"	172	49,158	48,589	146,804	195,961	NA	NA
4"	74	54,883	38,685	116,871	171,754	NA	NA
6"	13	10,872	5,233	15,811	26,683	NA	NA
Unmetered	22	678	0	0	678	NA	NA
<b>Total Commercial</b>	<b>6,544</b>	<b>\$321,970</b>	<b>263,815</b>	<b>\$797,060</b>	<b>\$1,119,029</b>	<b>NA</b>	<b>NA</b>
<b>Average Bill</b>					<b>\$171</b>		
<b>Public Sector</b>							
<b>METER SIZE</b>							
5/8"	61	644	492	1,487	2,131	NA	NA
3/4"	0	0	0	0	0	NA	NA
1"	12	281	130	394	675	NA	NA
1 1/2"	9	482	0	0	482	NA	NA
2"	56	5,832	9,044	27,326	33,158	NA	NA
3"	39	11,146	15,873	47,957	59,103	NA	NA
4"	15	11,125	7,010	21,181	32,306	NA	NA
6"	0	0	0	0	0	NA	NA
Unmetered						NA	NA
<b>Total Public</b>	<b>192</b>	<b>\$29,510</b>	<b>32,549</b>	<b>\$98,344</b>	<b>\$127,854</b>	<b>NA</b>	<b>NA</b>
<b>Average Bill</b>					<b>\$666</b>		
<b>Apartment Sector</b>							
5/8"	233	2,458	1,376	4,158	6,617	NA	NA
3/4"	40	584	892	2,656	3,239	NA	NA
1"	552	12,939	15,480	46,771	59,710	NA	NA
1 1/2"	1,599	85,610	72,827	220,038	305,649	NA	NA
2"	953	99,245	96,867	292,668	391,913	NA	NA
3"	125	35,725	74,637	225,507	261,232	NA	NA
4"	90	66,749	80,055	241,873	308,622	NA	NA
6"	48	40,141	55,265	168,968	207,110	NA	NA
Unmetered						NA	NA
<b>Total Apartment</b>	<b>3,640</b>	<b>\$343,452</b>	<b>397,399</b>	<b>\$1,200,639</b>	<b>\$1,544,091</b>	<b>NA</b>	<b>NA</b>
<b>Average Bill</b>					<b>\$424</b>		
<b>Jacksonville University</b>							
3"	4	1,143	9,155	34,331	35,474		
<b>Total Gen. Serv.</b>	<b>39,434</b>	<b>\$1,499,964</b>	<b>1,171,564</b>	<b>\$3,546,293</b>	<b>\$5,046,257</b>		
<b>Average Bill</b>					<b>\$128</b>		

**Revenue Schedule at Present and Proposed Rates**

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WWS  
 Base Year Ended: December 31, 1997  
 Water [ ] or Sewer [X]

Schedule: E-2  
 Page 5 of 8  
 Preparer: F. Gradihone

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

**FOR PERIOD 6/1/97-12/31/97 PRICED AT RATES IN EFFECT AS OF MAY 1997**

(1) Class/Meter Size	(2) Number Bills	(3) Fixed Revenues	(4) Quantity in KG	(5) Quantity Revenues	(6) Total Revenues	(8) Proposed Rate	(7) Revenues at Proposed Rates
<b>Residential</b>							
METER SIZE							
5/8"	45,377	1,541,910	754,249	2,520,754	4,062,665	NA	NA
3/4"	2,980	101,260	61,308	153,763	255,023	NA	NA
1"	763	25,927	19,909	52,846	78,773	NA	NA
1 1/2"	21	714	543	1,498	2,211	NA	NA
2"	0	0	0	0	0	NA	NA
3"						NA	NA
4"						NA	NA
6"						NA	NA
Unmetered	96	10,421	0	0	10,421	NA	NA
<b>Total Residential</b>	<b>49,237</b>	<b>\$1,680,232</b>	<b>836,009</b>	<b>\$2,728,861</b>	<b>\$4,409,093</b>	<b>NA</b>	<b>NA</b>
Average Bill					\$90		
<b>Commercial</b>							
METER SIZE							
5/8"	4,881	63,014	33,761	135,405	198,418	NA	NA
3/4"	1,019	19,035	8,697	34,880	53,915	NA	NA
1"	1,807	59,884	39,512	158,468	218,352	NA	NA
1 1/2"	1,300	96,928	62,030	248,783	345,711	NA	NA
2"	1,655	219,370	145,579	583,858	803,228	NA	NA
3"	294	87,706	92,946	372,774	460,480	NA	NA
4"	118	62,564	68,923	276,417	338,980	NA	NA
6"	23	27,442	11,544	46,299	73,741	NA	NA
Unmetered	45	1,698	0	0	1,698	NA	NA
<b>Total Commercial</b>	<b>11,142</b>	<b>\$637,640</b>	<b>462,990</b>	<b>\$1,856,884</b>	<b>\$2,494,524</b>	<b>NA</b>	<b>NA</b>
Average Bill					\$224		
<b>Public Sector</b>							
METER SIZE							
5/8"	119	1,536	954	3,825	5,361	NA	NA
3/4"	0	0	0	0	0	NA	NA
1"	24	795	287	1,153	1,948	NA	NA
1 1/2"	15	1,118	3,748	3	1,121	NA	NA
2"	100	13,255	12,914	51,795	65,050	NA	NA
3"	69	20,584	27,990	112,260	132,844	NA	NA
4"	21	11,134	15,140	60,723	71,857	NA	NA
6"	0	0				NA	NA
Unmetered						NA	NA
<b>Total Public</b>	<b>348</b>	<b>\$48,423</b>	<b>61,034</b>	<b>\$229,759</b>	<b>\$278,182</b>	<b>NA</b>	<b>NA</b>
Average Bill					\$799		
<b>Apartment Sector</b>							
METER SIZE							
5/8"	342	4,415	2,207	8,853	13,268	NA	NA
3/4"	68	1,270	1,142	4,485	5,755	NA	NA
1"	1,039	34,432	29,477	118,224	152,656	NA	NA
1 1/2"	2,552	190,277	130,814	524,656	714,933	NA	NA
2"	1,627	215,659	172,277	690,945	906,604	NA	NA
3"	235	70,105	141,076	565,812	635,917	NA	NA
4"	142	75,288	148,396	595,168	670,456	NA	NA
6"	72	85,905	81,060	325,099	411,004	NA	NA
Unmetered						NA	NA
<b>Total Apartment</b>	<b>6,077</b>	<b>\$677,352</b>	<b>706,449</b>	<b>\$2,833,242</b>	<b>\$3,510,594</b>	<b>NA</b>	<b>NA</b>
Average Bill					\$578		
<b>Jacksonville University</b>							
3"	8	2,387	12,051	49,771	52,157		
<b>Total Gen. Serv.</b>	<b>66,812</b>	<b>\$3,046,034</b>	<b>2,078,533</b>	<b>\$7,698,516</b>	<b>\$10,744,550</b>		
Average Bill					\$161		

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997  
 Water [ ] or Sewer [ X ]

Schedule: E-2  
 Page 6 of 6  
 Preparer: F. Gradilone

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

**FOR PERIOD 1/1/97-12/31/97 (SUM OF PAGES 1 & 2 of 6)**

(1) Class/Meter Size	(2) Number Bills	(3) Fixed Revenues	(4) Quantity in KG	(5) Quantity Revenues	(6) Total Revenues	(7) Revenues at Proposed Rates	(8) Percent Change
<b>Residential</b>							
<b>METER SIZE</b>							
5/8"	71,980	2,275,355	1,188,430	3,832,541	\$6,107,897	\$8,396,774	37.47%
3/4"	5,078	159,102	89,498	238,934	\$398,036	\$542,556	36.31%
1"	1,058	34,060	25,966	71,146	\$105,206	\$136,219	29.48%
1 1/2"	32	1,017	762	2,159	\$3,176	\$4,082	28.55%
2"	0	0	0	0	\$0	\$0	
3"	0	0	0	0	\$0	\$0	
4"	0	0	0	0	\$0	\$0	
6"	0	0	0	0	\$0	\$0	
Unmetered	143	14,587	0	0	\$14,587	\$18,108	24.14%
<b>Total Residential</b>	<b>78,291</b>	<b>\$2,484,121</b>	<b>1,304,656</b>	<b>\$4,144,780</b>	<b>\$6,628,902</b>	<b>\$9,097,739</b>	<b>37.24%</b>
<b>Average Bill</b>					<b>\$85</b>	<b>\$116</b>	<b>37.24%</b>
<b>Commercial</b>							
<b>METER SIZE</b>							
5/8"	7,771	93,503	55,232	200,278	\$293,781	\$417,570	42.14%
3/4"	1,583	27,264	13,809	50,324	\$77,588	\$108,013	39.21%
1"	2,869	84,777	63,889	232,122	\$316,899	\$454,951	43.56%
1 1/2"	2,074	138,368	97,439	355,768	\$494,136	\$707,978	43.28%
2"	2,628	320,698	230,516	840,477	\$1,161,176	\$1,834,159	57.96%
3"	466	136,864	141,534	519,578	\$656,441	\$919,112	40.01%
4"	192	117,446	107,608	393,288	\$510,734	\$666,716	30.54%
6"	36	38,313	16,777	62,110	\$100,423	\$142,180	41.58%
Unmetered	67	2,376	0	0	\$2,376	\$2,947	24.06%
<b>Total Commercial</b>	<b>17,686</b>	<b>\$959,610</b>	<b>726,805</b>	<b>\$2,653,944</b>	<b>\$3,613,554</b>	<b>\$5,253,625</b>	<b>45.39%</b>
<b>Average Bill</b>					<b>\$204</b>	<b>\$297</b>	<b>45.39%</b>
<b>Public Sector</b>							
<b>METER SIZE</b>							
5/8"	180	2,180	1,446	5,312	\$7,492	\$10,164	35.67%
3/4"	0	0	0	0	\$0	\$0	0.00%
1"	36	1,077	418	1,546	\$2,623	\$3,515	34.01%
1 1/2"	24	1,600	3,748	3	\$1,603	\$2,353	46.76%
2"	156	19,087	21,958	79,121	\$98,208	\$121,343	23.56%
3"	108	31,730	43,863	160,217	\$191,947	\$257,616	34.21%
4"	36	22,259	22,151	81,904	\$104,163	\$134,006	28.65%
6"	0	0	0	0	\$0	\$0	
Unmetered	0	0	0	0	\$0	\$0	
<b>Total Public</b>	<b>540</b>	<b>\$77,933</b>	<b>93,583</b>	<b>\$328,103</b>	<b>\$406,036</b>	<b>\$528,997</b>	<b>30.28%</b>
<b>Average Bill</b>					<b>\$752</b>	<b>\$980</b>	<b>30.28%</b>
<b>Apartment Sector</b>							
5/8"	575	6,873	3,584	13,011	\$19,885	\$26,826	34.91%
3/4"	108	1,854	2,033	7,141	\$8,994	\$12,319	36.97%
1"	1,591	47,371	44,957	164,995	\$212,366	\$286,016	34.68%
1 1/2"	4,151	275,888	203,642	744,694	\$1,020,582	\$1,379,733	35.19%
2"	2,580	314,904	269,143	983,612	\$1,298,517	\$1,731,627	33.35%
3"	360	105,830	215,713	791,319	\$897,150	\$1,192,108	32.88%
4"	232	142,038	228,451	837,041	\$979,078	\$1,264,773	29.18%
6"	120	126,046	136,325	492,067	\$618,114	\$825,614	33.57%
Unmetered	0	0	0	0	\$0	\$0	
<b>Total Apartment</b>	<b>9,717</b>	<b>\$1,020,804</b>	<b>1,103,847</b>	<b>\$4,033,880</b>	<b>\$5,054,685</b>	<b>\$6,719,016</b>	<b>32.93%</b>
<b>Average Bill</b>					<b>\$520</b>	<b>\$691</b>	<b>32.93%</b>
<b>Jacksonville University</b>							
3"	12	3,530	21,206	84,102	\$87,632	\$112,400	28.26%
<b>Total Gen. Serv.</b>	<b>106,246</b>	<b>\$4,545,998</b>	<b>3,250,097</b>	<b>\$11,244,809</b>	<b>\$15,790,807</b>	<b>\$21,711,777</b>	<b>37.50%</b>
<b>Average Bill</b>					<b>\$149</b>	<b>\$204</b>	

**RECONCILIATION TO ANNUAL BOOKED REVENUE**

Total Revenues 1/1/97-5/31/97	\$5,046,257
Total Revenues 6/1/97-12/31/97	\$10,744,550
<b>Total Revenues for Year</b>	<b>\$15,790,807</b>
Unbilled Revenues	\$573,722
Other Revenue (Fire Protection)	
Misc. Serv. Charges	\$10,028
<b>Total Revenue</b>	<b>\$16,374,557</b>
<b>Booked Revenue</b>	<b>\$16,375,518</b>
Differences (Due to difference in meter reading & posting revenues & reconsideration rate increase of 12/7/97)	\$961 OR 0.01%

**Customer Monthly Billing Schedule**

**Florida Public Service Commission**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997  
 Water [ X ] or Sewer [ ]

Schedule: E-3  
 Page 1 of 2  
 Preparer: F. Gradilone

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	Jan 95	23,841	2,425		161		26,427
2	Feb 95	23,887	2,418		161		26,466
3	Mar 95	23,865	2,434		161		26,460
4	Apr 95	23,914	2,452		161		26,527
5	May 95	23,920	2,480		161		26,561
6	Jun 95	23,951	2,490		161		26,602
7	Jul 95	24,143	2,532		162		26,837
8	Aug 95	24,194	2,534		168		26,896
9	Sep 95	24,210	2,537		169		26,916
10	Oct 95	24,248	2,539		169		26,956
11	Nov 95	24,187	2,539		169		26,895
12	Dec 95	24,264	2,523		169		26,956
13	Jan 96	24,382	2,526		169		27,077
14	Feb 96	24,500	2,528		169		27,197
15	Mar 96	24,584	2,533		169		27,286
16	Apr 96	24,618	2,542		170		27,330
17	May 96	24,699	2,540		169		27,408
18	Jun 96	24,721	2,551		169		27,441
19	Jul 96	24,642	2,535		168		27,345
20	Aug 96	24,827	2,533		170		27,530
21	Sep 96	24,900	2,532		172		27,604
22	Oct 96	24,900	2,539		176		27,615
23	Nov 96	25,159	2,534		179		27,872
24	Dec 96	25,159	2,526		180		27,865
25	Jan 97	25,157	2,545		180		27,882
26	Feb 97	25,280	2,559		180		28,019
27	Mar 97	25,304	2,584		180		28,068
28	Apr 97	25,421	2,556		180		28,157
29	May 97	25,457	2,561		180		28,198
30	Jun 97	25,529	2,560		179		28,268
31	Jul 97	25,494	2,572		179		28,245
32	Aug 97	25,587	2,576		179		28,342
33	Sep 97	25,644	2,583		180		28,407
34	Oct 97	25,626	2,592		180		28,398
35	Nov 97	25,677	2,560		180		28,417
36	Dec 97	25,706	2,638		180		28,524
Average 1995		24,052	2,492		164		26,708
Average 1996		24,758	2,535		172		27,464
Average 1997		25,490	2,574		180		28,244

# Customer Monthly Billing Schedule

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997  
 Water [ ] or Sewer [ X ]

Schedule: E-3  
 Page 2 of 2  
 Preparer: F. Gradilone

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	Jan 95	17,927	2,285				20,212
2	Feb 95	17,979	2,280				20,259
3	Mar 95	17,954	2,274				20,228
4	Apr 95	18,004	2,293				20,297
5	May 95	18,005	2,306				20,311
6	Jun 95	18,028	2,324				20,352
7	Jul 95	18,225	2,330				20,555
8	Aug 95	18,256	2,330				20,586
9	Sep 95	18,274	2,332				20,606
10	Oct 95	18,300	2,332				20,632
11	Nov 95	18,259	2,326				20,585
12	Dec 95	18,301	2,310				20,611
13	Jan 96	18,423	2,311				20,734
14	Feb 96	18,545	2,311				20,856
15	Mar 96	18,593	2,316				20,909
16	Apr 96	18,630	2,327				20,957
17	May 96	18,697	2,329				21,026
18	Jun 96	18,718	2,329				21,047
19	Jul 96	18,650	2,328				20,978
20	Aug 96	18,838	2,330				21,168
21	Sep 96	18,901	2,329				21,230
22	Oct 96	18,892	2,328				21,220
23	Nov 96	18,928	2,288				21,216
24	Dec 96	19,154	2,214				21,368
25	Jan 97	19,149	2,216				21,365
26	Feb 97	19,275	2,298				21,573
27	Mar 97	19,356	2,360				21,716
28	Apr 97	19,372	2,332				21,704
29	May 97	19,407	2,341				21,748
30	Jun 97	19,461	2,337				21,798
31	Jul 97	19,434	2,343				21,777
32	Aug 97	19,453	2,346				21,799
33	Sep 97	19,558	2,350				21,908
34	Oct 97	19,543	2,355				21,898
35	Nov 97	19,588	2,332				21,920
36	Dec 97	19,616	2,399				22,015
Average 1995		18,126	2,310				20,436
Average 1996		18,747	2,312				21,059
Average 1997		19,434	2,334				21,768

**Miscellaneous Service Charges**

**Florida Public Service Commission**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997  
 Water [ X ] or Sewer [ ]

Schedule: E-4  
 Page 1 of 2  
 Preparer: F. Gradilone

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

(1) Type of Charge	(2) Present		(2) Proposed Rates	
	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
<b>Miscellaneous Service Charges (Sheet 22.0)</b>				
Initial Connection	\$15.00	\$15.00	NO CHANGE	NO CHANGE
Normal Reconnection	\$15.00	\$15.00	NO CHANGE	NO CHANGE
Violation Reconnection	\$15.00	\$15.00	NO CHANGE	NO CHANGE
Premises Visit	\$10.00	\$10.00	NO CHANGE	NO CHANGE
<b>Schedule of Meter Test Deposits (Sheet 21.0)</b>				
Other Charges (List)				
Meter bench test request for 5/8" & 3/4" meter	\$20.00	\$20.00	NO CHANGE	NO CHANGE
for 1" & 1 1/2" meter	\$25.00	\$25.00	NO CHANGE	NO CHANGE
for 2" & over meter	Actual cost	Actual cost	NO CHANGE	NO CHANGE

**Miscellaneous Service Charges**

**Florida Public Service Commission**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997  
 Water [ ] or Sewer [ X ]

Schedule: E-4  
 Page 2 of 2  
 Preparer: F. Gradilone

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

(1) Type of Charge	(2) Present		(2) Proposed Rates	
	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
<b>Miscellaneous Service Charges (Sheet 21.0)</b>				
Initial Connection	\$15.00	\$15.00	NO CHANGE	NO CHANGE
Normal Reconnection	\$15.00	\$15.00	NO CHANGE	NO CHANGE
Violation Reconnection	Actual Cost	Actual Cost	NO CHANGE	NO CHANGE
Premises Visit	\$10.00	\$10.00	NO CHANGE	NO CHANGE

**Miscellaneous Service Charge Revenues**

**Florida Public Service Commission**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997  
 Water [ X ] or Sewer [ ]

Schedule: E-5  
 Page 1 of 2  
 Preparer: F. Gradilone

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Account	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
471000		\$109,764				\$109,764
472000 *					\$2,052	\$2,052
<b>TOTAL</b>						<b>\$111,816</b>

NOTE: \* John Pine office rent



**Miscellaneous Service Charge Revenues**

**Florida Public Service Commission**

Company: United Water Florida  
Docket No.: 980214-WS  
Base Year Ended: December 31, 1997  
Water [ ] or Sewer [ X ]

Schedule: E-5  
Page 2 of 2  
Preparer: F. Gradilone

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
\$0	\$0				\$0

**Public Fire Hydrants Schedule**

**Florida Public Service Commission**

Company: United Water Florida  
Docket No.: 980214-WS  
Base Year Ended: December 31, 1997

Schedule: E-6  
Page 1 of 1  
Preparer: F. Gradilone

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
-----------------	-------------	-------------	-----------------

**\* \* \* NOT TARIFFED \* \* \***

Total

-----  
=====

**Private Fire Protection Service**

**Florida Public Service Commission**

Company: United Water Florida  
Docket No.: 980214-WS  
Base Year Ended: December 31, 1997

Schedule: E-7  
Page 1 of 1  
Preparer: F. Gradilone

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	2"	Service line	0
2	3"	Service line	1
3	4"	Service line	15
4	6"	Service line	65
5	8"	Service line	83
6	10"	Service line	6
7	12"	Service line	1
Total			171

**Contracts and Agreements Schedule**

**Florida Public Service Commission**

Company: United Water Florida  
Docket No.: 980214-WS  
Base Year Ended: December 31, 1997

Schedule: E-8  
Page 1 of 1  
Preparer: F. Gradilone

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1	Reused Water	Spray Irrigation Agreement (Copy of agreement included in G-44)

**Schedule of Water and Wastewater  
Tax or Franchise Fee Schedule**

**Florida Public Service  
Commission**

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

Schedule: E-9  
Page: 1 of 1  
Preparer: David deNagy

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e., contract, tax).

<u>Line No.</u>	<u>Type of tax or Fee</u>	<u>To Whom Paid</u>	<u>Amount</u>	<u>How Collected From Customers</u>	<u>Type of Agreement</u>
1	Regulatory Assessment	Florida Public Service Commission	4.5%	Included in overall cost of service	None.
2	Municipal Tax	City of Jacksonville	10%	Included in the billing of Duval County customers whose water is purchased from the City of Jacksonville by United Water Florida.	None.
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					

**Service Availability Charges Schedule**

**Florida Public Service Commission**

Company: United Water Florida  
Docket No.: 980214-WS  
Test Year Ended: December 31, 1997  
Water [ X ] or Sewer [ ]

Schedule: E-10  
Page 1 of 2  
Preparer: F. Gradilone

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)  
If no change is proposed, then this schedule is not required.

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
--------------------	---------------------------	----------------------------

**\*\*\*\*\* No Changes are proposed in any of the Service Availability Schedules in the Tariff \*\*\*\*\***

**Service Availability Charges Schedule**

Florida Public Service Commission

Company: United Water Florida  
Docket No.: 980214-WS  
Test Year Ended: December 31, 1997  
Water [ ] or Sewer [ X ]

Schedule: E-10  
Page 2 of 2  
Preparer: F. Gradilone

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)  
If no change is proposed, then this schedule is not required.

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
--------------------	---------------------------	----------------------------

**\*\*\*\*\* No Changes are proposed in any of the Service Availability Schedules in the Tariff \*\*\*\*\***

**Guaranteed Revenues Received**

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997  
 Water [ X ] or Sewer [ ]  
 Historic [ X ] or Projected [ ]

Schedule: E-11  
 Page 1 of 2  
 Preparer: F. Gradilone

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
1 South Grove Unit 1	1997 *	\$5,224			\$5,224
2 South Grove Unit 2	1997 *	\$6,956			\$6,956
3 John's Glen Unit 1	1997 •	\$8,969			\$8,969
4 Cimarrone	1997 *	\$28,737			\$28,737
		=====			=====
TOTAL		\$49,886			\$49,886

NOTE: \* These developments are in the Sunray service area which was acquired by UWFL during 1997, therefore these figures represent revenue for the last quarter of 1997, the period after the acquisition

*(Copies of these Guaranteed Revenue Contracts are included in MFR G-45)*



**Guaranteed Revenues Received**

**Florida Public Service Commission**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997  
 Water [ ] or Sewer [ X ]  
 Historic [ X ] or Projected [ ]

Schedule: E-11  
 Page 2 of 2  
 Preparer: F. Gradilone

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
1 South Grove Unit 1	1997	\$6,748			\$6,748
2 South Grove Unit 2	1997	\$8,986			\$8,986
3 John's Glen Unit 1	1997	\$11,587			\$11,587
4 Cimarrone	1997	\$36,889			\$36,889
		=====			=====
TOTAL		\$64,210			\$64,210

NOTE: \* These developments are in the Sunray service area which was acquired by UWFL during 1997, therefore these figures represent revenue for the last quarter of 1997, the period after the acquisition

*(Copies of these Guaranteed Revenue Contracts are included in MFR G-45)*

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

Company: United Water Florida  
Docket No.: 980214-WS  
Base Year Ended: December 31, 1997  
Water  or Sewer

Schedule: E-12  
Page 1 of 2  
Preparer: F. Gradilone

---

**\*\*\* NOT APPLICABLE \*\*\***

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

Company: United Water Florida  
Docket No.: 980214-WS  
Base Year Ended: December 31, 1997  
Water [ ] or Sewer [ X ]

Schedule: E-12  
Page 2 of 2  
Preparer: F. Gradilone

---

**\*\*\* NOT APPLICABLE \*\*\***

**Projected Test Year Revenue Calculation**

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Projected Test Year Ended: December 31, 1999  
 Water [ X ] or Sewer [ ]

Schedule: E-13  
 Page 1 of 2  
 Preparer: F. Gradilone

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
<b>Residential</b>										
<b>METER SIZE</b>										
5/8"	93,592	See MFR G-41	99,661	1,975,813	See MFR G-41	2,198,960	\$17.39	\$4,706,803	\$21.09	\$5,697,817
3/4"	6,434	See MFR G-41	6,852	157,733	See MFR G-41	175,547	\$25.16	\$410,623	\$30.52	\$506,864
1"	3,053	See MFR G-41	3,251	135,761	See MFR G-41	151,094	\$44.63	\$349,282	\$54.13	\$435,793
1 1/2"	104	See MFR G-41	110	11,032	See MFR G-41	12,277	\$100.43	\$27,639	\$121.81	\$34,788
2"	4	See MFR G-41	4	257	See MFR G-41	286	\$178.54	\$1,101	\$216.55	\$1,346
3"	0	See MFR G-41	0	0	See MFR G-41	0		\$0		\$0
4"	0	See MFR G-41	0	0	See MFR G-41	0		\$0		\$0
<b>TOTAL</b>	<b>103,187</b>		<b>109,878</b>	<b>2,280,595</b>		<b>2,538,164</b>		<b>\$5,495,448</b>		<b>\$6,676,608</b>
<b>Commercial</b>										
<b>METER SIZE</b>										
5/8"	8,577	See MFR G-41	8,785	71,596	See MFR G-41	77,573	\$8.08	178,913	\$9.66	\$220,837
3/4"	1,415	See MFR G-41	1,449	24,912	See MFR G-41	26,992	\$11.69	54,006	\$14.04	\$65,903
1"	4,018	See MFR G-41	4,116	134,413	See MFR G-41	145,633	\$20.74	285,192	\$25.01	\$355,985
1 1/2"	2,735	See MFR G-41	2,802	178,672	See MFR G-41	193,588	\$46.66	396,980	\$56.45	\$497,619
2"	3,044	See MFR G-41	3,118	459,888	See MFR G-41	498,279	\$82.94	942,080	\$100.45	\$1,098,675
3"	371	See MFR G-41	380	131,047	See MFR G-41	141,987	\$186.68	265,402	\$226.29	\$332,438
4"	125	See MFR G-41	128	75,131	See MFR G-41	81,403	\$331.78	154,117	\$402.27	\$192,729
6"	0	See MFR G-41	0	0	See MFR G-41	0	\$746.60	\$905.39		\$0
<b>TOTAL</b>	<b>20,285</b>		<b>20,778</b>	<b>1,075,658</b>		<b>1,165,454</b>		<b>\$2,276,690</b>		<b>\$2,764,187</b>
<b>Public Sector</b>										
<b>METER SIZE</b>										
5/8"	157	See MFR G-41	162	1,174	See MFR G-41	1,197	\$8.08	\$2,958	\$9.66	\$3,529
3/4"	45	See MFR G-41	59	2,564	See MFR G-41	2,616	\$11.69	\$4,797	\$14.04	\$5,695
1"	84	See MFR G-41	74	3,171	See MFR G-41	3,235	\$20.74	\$7,914	\$25.01	\$9,442
1 1/2"	276	See MFR G-41	285	45,759	See MFR G-41	46,680	\$46.66	\$87,663	\$56.45	\$110,458
2"	84	See MFR G-41	87	42,023	See MFR G-41	42,869	\$82.94	\$74,499	\$100.45	\$88,385
3"	48	See MFR G-41	50	27,080	See MFR G-41	27,625	\$186.68	\$54,223	\$226.29	\$64,915
4"	12	See MFR G-41	12	28,212	See MFR G-41	28,780	\$331.78	\$47,820	\$402.27	\$57,744
6"	0	See MFR G-41	0	0	See MFR G-41	0	\$746.60	\$0	\$905.39	\$0
<b>TOTAL</b>	<b>706</b>		<b>729</b>	<b>149,983</b>		<b>153,003</b>		<b>\$279,875</b>		<b>\$340,168</b>
<b>Apartment Sector</b>										
<b>METER SIZE</b>										
5/8"	176	See MFR G-41	281	2,138	See MFR G-41	2,325	\$8.08	\$5,491	\$9.66	\$6,580
3/4"	107	See MFR G-41	172	3,077	See MFR G-41	3,345	\$11.69	\$6,598	\$14.04	\$7,829
1"	1,041	See MFR G-41	1,623	45,766	See MFR G-41	49,755	\$20.74	\$102,059	\$25.01	\$124,042
1 1/2"	2,630	See MFR G-41	4,375	223,197	See MFR G-41	242,651	\$46.66	\$539,121	\$56.45	\$654,964
2"	1,586	See MFR G-41	2,567	248,163	See MFR G-41	269,793	\$82.94	\$585,885	\$100.45	\$710,456
3"	203	See MFR G-41	320	174,809	See MFR G-41	190,046	\$186.68	\$318,639	\$226.29	\$388,354
4"	120	See MFR G-41	201	194,486	See MFR G-41	211,438	\$331.78	\$354,561	\$402.27	\$431,945
6"	35	See MFR G-41	60	52,992	See MFR G-41	57,611	\$746.60	\$124,093	\$905.39	\$149,859
<b>TOTAL</b>	<b>5,898</b>		<b>9,599</b>	<b>944,627</b>		<b>1,026,962</b>		<b>\$2,036,447</b>		<b>\$2,474,029</b>
<b>Private Fire Protection</b>										
2"	0	See MFR G-41	0	0	See MFR G-41	0	\$6.91	\$0	\$8.38	\$0
3"	12	See MFR G-41	12	0	See MFR G-41	0	\$15.55	\$187	\$18.86	\$226
4"	180	See MFR G-41	180	0	See MFR G-41	0	\$27.63	\$5,305	\$33.51	\$6,434
6"	780	See MFR G-41	804	0	See MFR G-41	0	\$62.18	\$51,485	\$75.42	\$62,448
8"	996	See MFR G-41	1,020	0	See MFR G-41	0	\$110.52	\$115,383	\$134.05	\$139,948
10"	72	See MFR G-41	72	0	See MFR G-41	0	\$172.74	\$12,437	\$209.52	\$15,085
12"	12	See MFR G-41	12	0	See MFR G-41	0	\$248.72	\$2,985	\$301.67	\$3,620
<b>TOTAL</b>	<b>2,052</b>		<b>2,100</b>	<b>0</b>		<b>0</b>		<b>187,781</b>		<b>227,762</b>
<b>Grand Total</b>	<b>132,128</b>		<b>143,084</b>	<b>4,450,863</b>		<b>4,883,582</b>		<b>\$10,276,241</b>		<b>\$12,482,764</b>

309

**Projected Test Year Revenue Calculation**

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Projected Test Year Ended: December 31, 1999  
 Water [ ] or Sewer [ X ]

Schedule: E-13  
 Page 2 of 2  
 Preparer: F. Gradlone

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
<b>Residential</b>										
<b>METER SIZE</b>										
5/8"	71,980	See MFR G-41	76,733	1,613,619	See MFR G-41	1,803,598	\$34.01	\$7,206,116	\$39.70	\$8,398,774
3/4"	5,078	See MFR G-41	5,414	98,805	See MFR G-41	110,438	\$34.01	\$465,578	\$39.70	\$542,556
1"	1,058	See MFR G-41	1,128	27,576	See MFR G-41	30,823	\$34.01	\$116,914	\$39.70	\$136,219
1 1/2"	32	See MFR G-41	34	824	See MFR G-41	921	\$34.01	\$3,504	\$39.70	\$4,082
2"	0	See MFR G-41	0	0	See MFR G-41	0	\$34.01	\$0	\$39.70	\$0
3"	0	See MFR G-41	0	0	See MFR G-41	0	\$34.01	\$0	\$39.70	\$0
4"	0	See MFR G-41	0	0	See MFR G-41	0	\$34.01	\$0	\$39.70	\$0
6"	0	See MFR G-41	0	0	See MFR G-41	0	\$34.01	\$0	\$39.70	\$0
Unmetered	143	See MFR G-41	143	0	See MFR G-41	0	\$108.63	\$15,534	\$126.63	\$18,108
<b>TOTAL</b>	<b>78,291</b>		<b>83,452</b>	<b>1,740,824</b>		<b>1,945,779</b>		<b>7,807,646</b>		<b>9,097,739</b>
<b>Commercial</b>										
<b>METER SIZE</b>										
5/8"	7,771	See MFR G-41	8,231	73,583	See MFR G-41	82,172	\$12.92	\$358,214	\$15.13	\$417,570
3/4"	1,583	See MFR G-41	1,678	17,916	See MFR G-41	20,007	\$18.69	\$92,687	\$21.85	\$108,013
1"	2,869	See MFR G-41	3,039	84,701	See MFR G-41	94,588	\$33.16	\$390,699	\$38.71	\$454,951
1 1/2"	2,074	See MFR G-41	2,197	129,776	See MFR G-41	144,925	\$74.61	\$608,133	\$87.01	\$707,978
2"	2,628	See MFR G-41	2,783	352,516	See MFR G-41	393,665	\$132.64	\$1,575,776	\$154.62	\$1,834,159
3"	466	See MFR G-41	494	187,638	See MFR G-41	209,541	\$298.53	\$886,274	\$347.91	\$1,031,511
4"	192	See MFR G-41	204	135,750	See MFR G-41	151,596	\$530.57	\$572,899	\$618.18	\$666,716
6"	36	See MFR G-41	38	22,429	See MFR G-41	25,047	\$1,193.95	\$122,143	\$1,391.03	\$142,180
Unmetered	67	See MFR G-41	67	0	See MFR G-41	0	\$37.76	\$2,530	\$43.99	\$2,947
<b>TOTAL</b>	<b>17,686</b>		<b>18,731</b>	<b>1,004,309</b>		<b>1,121,542</b>		<b>\$4,609,355</b>		<b>\$5,366,024</b>
<b>Public Sector</b>										
<b>METER SIZE</b>										
5/8"	180	See MFR G-41	203	1,933	See MFR G-41	2,018	\$12.92	\$8,720	\$15.13	\$10,164
3/4"	0	See MFR G-41	0	0	See MFR G-41	0	\$18.69	\$3,017	\$21.85	\$0
1"	36	See MFR G-41	41	525	See MFR G-41	549	\$33.16	\$2,018	\$38.71	\$3,515
1 1/2"	24	See MFR G-41	27	1	See MFR G-41	1	\$74.61	\$104,258	\$87.01	\$2,353
2"	156	See MFR G-41	176	25,653	See MFR G-41	26,787	\$132.64	\$221,386	\$154.62	\$121,343
3"	108	See MFR G-41	122	58,640	See MFR G-41	61,233	\$298.53	\$115,158	\$347.91	\$257,616
4"	36	See MFR G-41	41	29,613	See MFR G-41	30,922	\$530.57	\$0	\$618.18	\$134,006
6"	0	See MFR G-41	0	0	See MFR G-41	0	\$1,193.95	\$0	\$1,391.03	\$0
Unmetered	0	See MFR G-41	0	0	See MFR G-41	0	\$37.76	\$0	\$43.99	\$0
<b>TOTAL</b>	<b>540</b>		<b>610</b>	<b>116,365</b>		<b>121,510</b>		<b>\$454,557</b>		<b>\$528,997</b>
<b>Apartment Sector</b>										
<b>METER SIZE</b>										
5/8"	575	See MFR G-41	610	4,791	See MFR G-41	4,879	\$12.92	\$23,007	\$15.13	\$26,826
3/4"	108	See MFR G-41	115	2,670	See MFR G-41	2,719	\$18.69	\$10,579	\$21.85	\$12,319
1"	1,591	See MFR G-41	1,686	60,103	See MFR G-41	61,209	\$33.16	\$245,658	\$38.71	\$286,016
1 1/2"	4,151	See MFR G-41	4,396	271,514	See MFR G-41	276,511	\$74.61	\$1,185,180	\$87.01	\$1,379,733
2"	2,580	See MFR G-41	2,733	356,410	See MFR G-41	362,969	\$132.64	\$1,487,724	\$154.62	\$1,731,627
3"	360	See MFR G-41	382	288,386	See MFR G-41	293,693	\$298.53	\$1,024,515	\$347.91	\$1,192,108
4"	232	See MFR G-41	245	303,119	See MFR G-41	308,698	\$530.57	\$1,086,964	\$618.18	\$1,264,773
6"	120	See MFR G-41	127	176,688	See MFR G-41	179,940	\$1,193.95	\$709,452	\$1,391.03	\$825,614
Unmetered	0	See MFR G-41	0	0	See MFR G-41	0	\$37.76	\$0	\$43.99	\$0
<b>TOTAL</b>	<b>9,717</b>		<b>10,294</b>	<b>1,463,681</b>		<b>1,490,618</b>		<b>\$5,773,078</b>		<b>\$6,719,016</b>
<b>Grand Total</b>	<b>106,234</b>		<b>113,087</b>	<b>4,325,179</b>		<b>4,679,450</b>		<b>\$18,644,636</b>		<b>\$21,711,776</b>

**Billing Analysis Schedules**

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997  
 Water  or Sewer   
 Customer Class:  
 Meter Size:

Schedule: E-14  
 Page 1 of 2  
 Preparer: F. Gradilone

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

**Two sets of Schedule E-14 as required under  
 Rule 25-30.437(4), FAC  
 have been filed with the Commission**

**Billing Analysis Schedules**

**Florida Public Service Commission**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997  
 Water [ ] or Sewer [ X ]  
 Customer Class:  
 Meter Size:

Schedule: E-14  
 Page 2 of 2  
 Preparer: F. Gradilone

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

**Two sets of Schedule E-14 as required under  
 Rule 25-30.437(4), FAC  
 have been filed with the Commission**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 1 of 25  
 Preparer: T. Mackey

System: **Summary**

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-97	369.222	16.029	321.513	0.067	63.671	16.5%
Feb-97	339.347	15.765	322.544	-3.642	36.210	10.2%
Mar-97	410.950	16.612	386.994	-5.351	45.919	10.7%
Apr-97	410.050	21.320	316.292	0.858	114.220	26.5%
May-97	430.075	31.151	342.645	-12.736	131.317	28.5%
Jun-97	372.362	23.917	453.724	1.280	-58.725	-14.8%
Jul-97	422.124	22.141	333.241	0.806	110.218	24.8%
Aug-97	397.332	30.434	355.547	4.240	67.979	15.9%
Sep-97	422.318	19.700	449.767	3.532	-11.281	-2.6%
Oct-97	393.077	16.628	374.309	-37.292	72.688	17.7%
Nov-97	364.817	14.218	439.318	4.533	-64.816	-17.1%
Dec-97	<u>355.491</u>	<u>17.391</u>	<u>474.029</u>	<u>-16.293</u>	<u>-84.854</u>	<u>-22.8%</u>
Total	<u>4687.165</u>	<u>245.306</u>	<u>4569.923</u>	<u>-59.998</u>	<u>422.546</u>	<u>8.5%</u>



Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 2 of 25  
 Preparer: T. Mackey

System: Arlington/University Park

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) Unaccounted For Water
Jan-97	75.339	0.000	91.634	-1.958	-14.337	-19.0%
Feb-97	66.612	0.000	71.215	-1.425	-3.178	-4.8%
Mar-97	82.336	0.001	37.879	-1.726	46.184	56.1%
Apr-97	81.705	0.002	85.610	-0.189	-3.714	-4.5%
May-97	87.198	0.001	73.638	-0.475	14.036	16.1%
Jun-97	78.198	0.000	42.278	0.034	35.886	45.9%
Jul-97	87.404	0.049	95.010	-2.468	-5.089	-5.8%
Aug-97	83.125	0.000	77.619	0.061	5.445	6.6%
Sep-97	80.012	0.001	43.317	-0.001	36.697	45.9%
Oct-97	77.245	0.001	111.047	-18.463	-15.338	-19.9%
Nov-97	71.282	0.001	76.018	-0.022	-4.713	-6.6%
Dec-97	<u>73.171</u>	<u>0.002</u>	<u>39.690</u>	<u>1.565</u>	<u>31.918</u>	<u>43.6%</u>
Total	<u>943.627</u>	<u>0.058</u>	<u>844.955</u>	<u>-25.067</u>	<u>123.797</u>	<u>12.8%</u>

Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 3 of 25  
 Preparer: T. Mackey

System: Bon Air

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted for Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Jan-97	0.000	0.103	0.331	0.000	-0.228	-221.4%
Feb-97	0.000	0.103	0.008	-0.018	0.113	109.7%
Mar-97	0.000	0.125	0.009	0.000	0.116	92.8%
Apr-97	0.000	0.107	0.334	0.000	-0.227	-212.1%
May-97	0.000	0.135	0.009	0.000	0.126	93.3%
Jun-97	0.000	0.102	0.008	0.001	0.093	91.2%
Jul-97	0.000	0.127	0.424	0.000	-0.297	-233.9%
Aug-97	0.000	0.157	0.009	0.000	0.148	94.3%
Sep-97	0.000	0.127	0.009	0.000	0.118	92.9%
Oct-97	0.000	0.141	0.248	0.000	-0.107	-75.9%
Nov-97	0.000	0.116	0.010	0.000	0.106	91.4%
Dec-97	<u>0.000</u>	<u>0.118</u>	<u>0.010</u>	<u>0.000</u>	<u>0.108</u>	<u>91.5%</u>
Total	<u>0.000</u>	<u>1.461</u>	<u>1.409</u>	<u>-0.017</u>	<u>0.069</u>	<u>4.7%</u>

Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 4 of 25  
 Preparer: T. Mackey

System: **Brackridge**

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-97	0.000	0.762	2.890	0.061	-2.189	-287.3%
Feb-97	0.000	0.874	0.004	0.007	0.863	98.7%
Mar-97	0.000	0.733	0.004	0.041	0.688	93.9%
Apr-97	0.000	0.627	2.843	0.001	-2.217	-353.6%
May-97	0.000	0.758	0.002	0.021	0.735	97.0%
Jun-97	0.000	0.526	0.002	0.000	0.524	99.6%
Jul-97	0.000	0.650	3.252	-0.013	-2.589	-398.3%
Aug-97	0.000	0.406	0.002	0.038	0.366	90.1%
Sep-97	0.000	0.673	0.004	0.015	0.654	97.2%
Oct-97	0.000	0.780	3.667	-0.597	-2.290	-293.6%
Nov-97	0.000	0.329	0.002	-0.004	0.331	100.6%
Dec-97	<u>0.000</u>	<u>0.591</u>	<u>0.003</u>	<u>0.018</u>	<u>0.570</u>	<u>96.4%</u>
Total	<u>0.000</u>	<u>7.709</u>	<u>12.675</u>	<u>-0.412</u>	<u>-4.554</u>	<u>-56.1%</u>

Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 5 of 25  
 Preparer: T. Mackey

System: Forest Brook

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-97	1.326	0.000	0.000	0.010	1.316	99.2%
Feb-97	1.121	0.000	0.000	0.029	1.092	97.4%
Mar-97	1.351	0.000	3.245	0.000	-1.894	-140.2%
Apr-97	1.454	0.000	0.000	0.007	1.447	99.5%
May-97	1.578	0.000	0.000	0.000	1.578	100.0%
Jun-97	1.304	0.000	3.492	0.092	-2.280	-174.8%
Jul-97	1.580	0.000	0.000	0.049	1.531	96.9%
Aug-97	1.561	0.000	0.000	-0.004	1.565	100.3%
Sep-97	1.632	0.000	3.488	0.024	-1.880	-115.2%
Oct-97	1.370	0.000	0.000	-0.002	1.372	100.1%
Nov-97	1.305	0.000	0.000	0.049	1.256	96.2%
Dec-97	<u>1.313</u>	<u>0.000</u>	<u>3.192</u>	<u>0.035</u>	<u>-1.914</u>	<u>-145.8%</u>
Total	<u>16.895</u>	<u>0.000</u>	<u>13.417</u>	<u>0.289</u>	<u>3.189</u>	<u>19.2%</u>

Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 6 of 25  
 Preparer: T. Mackey

System: **Greenfield**

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted for Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Jan-97	0.000	0.759	1.993	0.000	-1.234	-162.6%
Feb-97	0.000	0.896	0.023	0.005	0.868	96.9%
Mar-97	0.000	0.817	0.018	0.000	0.799	97.8%
Apr-97	0.000	0.993	2.160	0.000	-1.167	-117.5%
May-97	0.000	1.105	0.022	0.009	1.074	97.2%
Jun-97	0.000	0.837	0.023	-0.096	0.910	108.7%
Jul-97	0.000	0.996	2.831	0.002	-1.837	-184.4%
Aug-97	0.000	0.653	0.034	-0.093	0.712	109.0%
Sep-97	0.000	1.010	0.030	0.088	0.892	88.3%
Oct-97	0.000	0.938	2.311	0.062	-1.435	-153.0%
Nov-97	0.000	0.503	0.061	-0.016	0.458	91.1%
Dec-97	<u>0.000</u>	<u>0.853</u>	<u>0.054</u>	<u>0.008</u>	<u>0.791</u>	<u>92.7%</u>
Total	<u>0.000</u>	<u>10.360</u>	<u>9.560</u>	<u>-0.031</u>	<u>0.831</u>	<u>8.0%</u>

Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 7 of 25  
 Preparer: T. Mackey

System: Hyde Grove

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-97	3.650	0.000	1.052	0.120	2.478	67.9%
Feb-97	3.342	0.069	6.986	0.003	-3.578	-104.9%
Mar-97	3.874	0.008	1.115	0.004	2.763	71.2%
Apr-97	4.380	0.143	1.082	0.005	3.436	76.0%
May-97	4.719	0.000	7.746	-0.091	-2.936	-62.2%
Jun-97	3.816	0.000	1.404	0.616	1.796	47.1%
Jul-97	3.927	0.000	1.089	0.019	2.819	71.8%
Aug-97	4.054	0.000	7.681	0.049	-3.676	-90.7%
Sep-97	4.367	0.000	1.109	-0.010	3.268	74.8%
Oct-97	4.159	0.000	1.395	0.012	2.752	66.2%
Nov-97	3.938	0.000	8.763	-0.034	-4.791	-121.7%
Dec-97	<u>3.537</u>	<u>0.000</u>	<u>14.516</u>	<u>-13.321</u>	<u>2.342</u>	<u>66.2%</u>
Total	<u>47.763</u>	<u>0.220</u>	<u>53.938</u>	<u>-12.628</u>	<u>6.673</u>	<u>11.0%</u>

Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 8 of 25  
 Preparer: T. Mackey

System: Holly Oaks

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-97	31.814	0.000	6.438	0.326	25.050	78.7%
Feb-97	28.572	0.000	69.151	0.100	-40.679	-142.4%
Mar-97	35.037	0.000	7.311	-0.581	28.307	80.8%
Apr-97	40.696	0.019	6.796	0.138	33.781	83.0%
May-97	40.805	0.185	72.579	0.279	-31.868	-77.7%
Jun-97	34.238	0.000	7.707	0.373	26.158	76.4%
Jul-97	38.176	0.000	6.336	1.030	30.810	80.7%
Aug-97	36.223	0.000	79.601	0.500	-43.878	-121.1%
Sep-97	39.636	0.138	9.029	0.264	30.481	76.6%
Oct-97	35.110	0.000	8.158	-2.077	29.029	82.7%
Nov-97	33.125	0.000	81.628	-1.658	-46.845	-141.4%
Dec-97	<u>33.531</u>	<u>0.000</u>	<u>7.512</u>	<u>-0.286</u>	<u>26.305</u>	<u>78.4%</u>
Total	<u>426.963</u>	<u>0.342</u>	<u>362.246</u>	<u>-1.592</u>	<u>66.651</u>	<u>15.5%</u>

Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 9 of 25  
 Preparer: T. Mackey

System: **Jax Heights**

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-97	34.621	0.163	73.195	-7.663	-30.748	-88.4%
Feb-97	31.084	0.210	10.044	0.144	21.106	67.4%
Mar-97	39.977	0.259	19.850	0.045	20.341	50.6%
Apr-97	39.407	0.271	66.000	0.273	-26.595	-67.0%
May-97	33.094	6.760	11.776	-0.091	28.169	70.7%
Jun-97	25.968	7.817	23.588	0.101	10.096	29.9%
Jul-97	37.797	0.171	72.588	0.227	-34.847	-91.8%
Aug-97	29.574	8.590	11.245	0.370	26.549	69.6%
Sep-97	37.411	1.417	23.070	0.789	14.969	38.6%
Oct-97	33.878	0.432	76.982	-7.096	-35.576	-103.7%
Nov-97	33.401	0.438	11.895	0.129	21.815	64.5%
Dec-97	<u>35.587</u>	<u>0.600</u>	<u>21.654</u>	<u>1.213</u>	<u>13.320</u>	<u>36.8%</u>
Total	<u>411.799</u>	<u>27.128</u>	<u>421.887</u>	<u>-11.559</u>	<u>28.599</u>	<u>6.3%</u>



## Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 10 of 25  
 Preparer: T. Mackey

System: Lake Forest

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-97	0.000	6.519	17.309	0.099	-10.889	-167.0%
Feb-97	0.000	5.969	0.929	-0.185	5.225	87.5%
Mar-97	0.000	6.927	0.858	-0.073	6.142	88.7%
Apr-97	0.000	7.768	16.790	0.037	-9.059	-116.6%
May-97	0.000	7.706	0.846	0.145	6.715	87.1%
Jun-97	0.000	6.858	0.845	-0.048	6.061	88.4%
Jul-97	0.000	7.744	17.022	0.135	-9.413	-121.6%
Aug-97	0.000	7.307	0.771	0.061	6.475	88.6%
Sep-97	0.000	7.059	0.847	0.089	6.123	86.7%
Oct-97	0.000	6.554	20.505	0.018	-13.969	-213.1%
Nov-97	0.000	6.055	1.006	0.058	4.991	82.4%
Dec-97	<u>0.000</u>	<u>5.861</u>	<u>0.859</u>	<u>-0.083</u>	<u>5.085</u>	<u>86.8%</u>
Total	<u>0.000</u>	<u>82.327</u>	<u>78.587</u>	<u>0.253</u>	<u>3.487</u>	<u>4.2%</u>

Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 11 of 25  
 Preparer: T. Mackey

System: **Magnolia Gardens**

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-97	4.724	0.000	0.781	-0.090	4.033	85.4%
Feb-97	3.958	0.000	0.574	7.413	-4.029	-101.8%
Mar-97	4.679	0.000	10.744	0.010	-6.075	-129.8%
Apr-97	5.091	0.000	0.717	-0.328	4.702	92.4%
May-97	5.441	0.000	0.579	-7.425	12.287	225.8%
Jun-97	4.920	0.000	11.352	0.004	-6.436	-130.8%
Jul-97	5.311	0.000	0.617	0.022	4.672	88.0%
Aug-97	0.936	0.000	0.521	-0.003	0.418	44.7%
Sep-97	4.589	0.000	11.509	0.014	-6.934	-151.1%
Oct-97	4.353	0.000	0.411	-0.022	3.964	91.1%
Nov-97	4.177	0.000	0.370	0.331	3.476	83.2%
Dec-97	<u>4.075</u>	<u>0.000</u>	<u>18.090</u>	<u>-7.592</u>	<u>-6.423</u>	<u>-157.6%</u>
Total	<u>52.254</u>	<u>0.000</u>	<u>56.265</u>	<u>-7.666</u>	<u>3.655</u>	<u>6.1%</u>

Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 12 of 25  
 Preparer: T. Mackey

System: **Milmar**

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-97	0.000	0.977	1.760	0.009	-0.792	-81.1%
Feb-97	0.000	1.066	0.001	0.000	1.065	99.9%
Mar-97	0.000	1.002	0.005	0.004	0.993	99.1%
Apr-97	0.000	0.651	1.797	0.004	-1.150	-176.7%
May-97	0.000	0.980	0.006	0.000	0.974	99.4%
Jun-97	0.000	0.923	0.000	0.000	0.923	100.0%
Jul-97	0.000	0.601	2.092	0.003	-1.494	-248.6%
Aug-97	0.000	0.369	0.004	-0.022	0.387	104.9%
Sep-97	0.000	1.178	0.004	-0.010	1.184	100.5%
Oct-97	0.000	0.861	1.661	-2.164	1.364	158.4%
Nov-97	0.000	0.478	0.000	0.017	0.461	96.4%
Dec-97	<u>0.000</u>	<u>0.820</u>	<u>0.001</u>	<u>0.045</u>	<u>0.774</u>	<u>94.4%</u>
Total	<u>0.000</u>	<u>9.906</u>	<u>7.331</u>	<u>-2.114</u>	<u>4.689</u>	<u>39.0%</u>

Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 13 of 25  
 Preparer: T. Mackey

System: Ortega Hills

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-97	3.750	0.000	0.515	0.128	3.107	82.9%
Feb-97	3.270	0.000	0.587	0.141	2.542	77.7%
Mar-97	3.725	0.000	7.174	0.144	-3.593	-96.5%
Apr-97	3.507	0.000	0.524	0.032	2.951	84.1%
May-97	3.599	0.000	0.468	0.082	3.049	84.7%
Jun-97	3.341	0.000	7.930	-0.168	-4.421	-132.3%
Jul-97	3.574	0.000	0.602	-0.031	3.003	84.0%
Aug-97	3.549	0.000	0.640	0.046	2.863	80.7%
Sep-97	3.706	0.000	9.732	-0.034	-5.992	-161.7%
Oct-97	3.375	0.000	0.604	0.105	2.666	79.0%
Nov-97	3.172	0.000	0.589	-0.273	2.856	90.0%
Dec-97	<u>3.572</u>	<u>0.000</u>	<u>6.089</u>	<u>0.088</u>	<u>-2.605</u>	<u>-72.9%</u>
Total	<u>42.140</u>	<u>0.000</u>	<u>35.454</u>	<u>0.260</u>	<u>6.426</u>	<u>15.3%</u>

Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 14 of 25  
 Preparer: T. Mackey

System: Ponce de Leon

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-97	4.709	0.000	0.472	-0.328	4.565	96.9%
Feb-97	4.351	0.000	0.351	0.028	3.972	91.3%
Mar-97	5.036	0.000	9.983	-0.102	-4.845	-96.2%
Apr-97	5.066	0.000	0.367	-0.030	4.729	93.3%
May-97	5.831	0.000	0.411	-0.470	5.890	101.0%
Jun-97	5.237	0.000	12.417	0.371	-7.551	-144.2%
Jul-97	7.000	0.000	0.373	0.217	6.410	91.6%
Aug-97	6.359	0.000	1.082	-0.867	6.144	96.6%
Sep-97	6.098	0.000	14.240	0.080	-8.222	-134.8%
Oct-97	6.454	0.000	0.463	-0.584	6.575	101.9%
Nov-97	5.672	0.000	0.534	0.032	5.106	90.0%
Dec-97	<u>4.420</u>	<u>0.000</u>	<u>13.641</u>	<u>0.038</u>	<u>-9.259</u>	<u>-209.5%</u>
Total	<u>66.233</u>	<u>0.000</u>	<u>54.334</u>	<u>-1.615</u>	<u>13.514</u>	<u>19.9%</u>

Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 15 of 25  
 Preparer: T. Mackey

System: Ponte Vedra

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted for Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Jan-97	27.677	0.000	11.479	0.540	15.658	56.6%
Feb-97	27.046	0.000	9.545	0.413	17.088	63.2%
Mar-97	29.376	0.000	54.749	-0.106	-25.267	-86.0%
Apr-97	28.867	0.000	13.905	-0.236	15.198	52.6%
May-97	37.931	0.000	14.564	0.912	22.455	59.2%
Jun-97	33.613	0.000	69.464	0.433	-36.284	-107.9%
Jul-97	39.528	0.000	13.705	0.578	25.245	63.9%
Aug-97	35.654	0.000	15.134	0.346	20.174	56.6%
Sep-97	38.889	0.000	71.612	0.782	-33.505	-86.2%
Oct-97	35.398	0.000	10.180	-0.724	25.942	73.3%
Nov-97	30.811	0.000	17.068	1.312	12.431	40.3%
Dec-97	<u>30.101</u>	<u>0.000</u>	<u>62.805</u>	<u>0.201</u>	<u>-32.905</u>	<u>-109.3%</u>
Total	<u>394.891</u>	<u>0.000</u>	<u>364.210</u>	<u>4.451</u>	<u>26.230</u>	<u>6.7%</u>

Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 16 of 25  
 Preparer: T. Mackey

System: Ridgeland

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-97	0.000	1.274	2.744	0.000	-1.470	-115.4%
Feb-97	0.000	1.508	0.206	0.015	1.287	85.3%
Mar-97	0.000	1.499	0.167	-0.037	1.369	91.3%
Apr-97	0.000	1.570	2.795	0.012	-1.237	-78.8%
May-97	0.000	1.664	0.215	0.014	1.435	86.2%
Jun-97	0.000	1.094	0.204	-0.435	1.325	121.1%
Jul-97	0.000	1.332	3.585	0.010	-2.263	-169.9%
Aug-97	0.000	1.041	0.265	0.010	0.766	73.6%
Sep-97	0.000	1.812	0.218	0.003	1.591	87.8%
Oct-97	0.000	1.282	4.038	0.031	-2.787	-217.4%
Nov-97	0.000	0.954	0.135	-0.040	0.859	90.0%
Dec-97	<u>0.000</u>	<u>1.300</u>	<u>0.186</u>	<u>-0.064</u>	<u>1.178</u>	<u>90.6%</u>
Total	<u>0.000</u>	<u>16.330</u>	<u>14.758</u>	<u>-0.481</u>	<u>2.053</u>	<u>12.2%</u>

Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 17 of 25  
 Preparer: T. Mackey

System: **Royal Lakes**

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-97	91.724	0.000	69.982	1.357	20.385	22.2%
Feb-97	87.803	0.000	88.574	-3.509	2.738	3.1%
Mar-97	101.839	0.000	77.732	3.028	21.079	20.7%
Apr-97	96.605	0.000	78.396	0.678	17.531	18.1%
May-97	100.461	0.000	90.023	0.052	10.386	10.3%
Jun-97	91.371	0.000	89.809	1.321	0.241	0.3%
Jul-97	94.563	0.000	75.309	-0.408	19.662	20.8%
Aug-97	96.028	0.000	91.109	1.366	3.553	3.7%
Sep-97	95.580	0.000	91.296	0.266	4.018	4.2%
Oct-97	94.494	0.000	88.131	-3.288	9.651	10.2%
Nov-97	89.123	0.000	91.407	0.689	-2.973	-3.3%
Dec-97	<u>85.758</u>	<u>0.000</u>	<u>104.409</u>	<u>0.131</u>	<u>-18.782</u>	<u>-21.9%</u>
Total	<u>1125.349</u>	<u>0.000</u>	<u>1036.177</u>	<u>1.683</u>	<u>87.489</u>	<u>7.8%</u>



Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 18 of 25  
 Preparer: T. Mackey

System: Riverview

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-97	0.000	2.508	6.929	0.003	-4.424	-176.4%
Feb-97	0.000	2.216	0.000	0.000	2.216	100.0%
Mar-97	0.000	2.652	0.000	-0.147	2.799	105.5%
Apr-97	0.000	2.744	5.260	-0.006	-2.510	-91.5%
May-97	0.000	2.708	0.000	0.045	2.663	98.3%
Jun-97	0.000	2.756	0.000	0.280	2.476	89.8%
Jul-97	0.000	3.034	5.715	0.157	-2.838	-93.5%
Aug-97	0.000	3.053	0.000	0.010	3.043	99.7%
Sep-97	0.000	2.657	0.000	0.097	2.560	96.3%
Oct-97	0.000	2.195	5.204	-3.102	0.093	4.2%
Nov-97	0.000	2.044	0.000	-0.021	2.065	101.0%
Dec-97	<u>0.000</u>	<u>2.097</u>	<u>0.043</u>	<u>-0.006</u>	<u>2.060</u>	<u>98.2%</u>
Total	<u>0.000</u>	<u>30.664</u>	<u>23.151</u>	<u>-2.690</u>	<u>10.203</u>	<u>30.6%</u>

Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 19 of 25  
 Preparer: T. Mackey

System: San Jose

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-97	62.412	0.000	22.729	6.741	32.942	52.8%
Feb-97	56.367	0.000	30.195	-7.045	33.217	58.9%
Mar-97	68.128	0.000	115.638	-6.526	-40.984	-60.2%
Apr-97	69.001	0.000	21.840	0.008	47.153	68.3%
May-97	71.368	0.000	26.011	-4.010	49.367	69.2%
Jun-97	59.346	0.000	128.913	-0.444	-69.123	-116.5%
Jul-97	66.858	0.000	22.784	-0.075	44.149	66.0%
Aug-97	62.921	0.000	26.808	0.659	35.454	56.3%
Sep-97	68.453	0.000	115.951	-0.207	-47.291	-69.1%
Oct-97	63.384	0.000	29.090	-0.914	35.208	55.5%
Nov-97	57.782	0.000	35.046	1.204	21.532	37.3%
Dec-97	<u>54.565</u>	<u>0.000</u>	<u>118.551</u>	<u>0.813</u>	<u>-64.799</u>	<u>-118.8%</u>
Total	<u>760.585</u>	<u>0.000</u>	<u>693.556</u>	<u>-9.796</u>	<u>76.825</u>	<u>10.0%</u>

Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 20 of 25  
 Preparer: T. Mackey

System: St Johns North

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-97	10.926	0.000	0.333	-0.022	10.615	97.2%
Feb-97	11.057	0.000	0.613	0.024	10.420	94.2%
Mar-97	16.696	0.000	28.505	0.113	-11.922	-71.4%
Apr-97	18.216	0.000	0.978	0.107	17.131	94.0%
May-97	19.688	0.000	1.163	0.303	18.222	92.6%
Jun-97	13.739	0.000	43.329	-1.398	-28.192	-205.2%
Jul-97	16.625	0.000	0.441	0.496	15.688	94.4%
Aug-97	15.672	0.000	0.424	0.621	14.627	93.3%
Sep-97	18.839	0.000	40.803	0.139	-22.103	-117.3%
Oct-97	14.945	0.000	1.233	-0.341	14.053	94.0%
Nov-97	13.492	0.000	0.586	0.108	12.798	94.9%
Dec-97	<u>9.691</u>	<u>0.000</u>	<u>42.986</u>	<u>0.069</u>	<u>-33.364</u>	<u>-344.3%</u>
Total	<u>179.586</u>	<u>0.000</u>	<u>161.394</u>	<u>0.219</u>	<u>17.973</u>	<u>10.0%</u>

Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 21 of 25  
 Preparer: T. Mackey

System: San Pablo

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-97	13.889	0.000	5.252	0.402	8.235	59.3%
Feb-97	12.321	0.000	29.297	-0.079	-16.897	-137.1%
Mar-97	15.032	0.233	6.107	0.272	8.886	58.2%
Apr-97	14.461	1.939	4.749	0.318	11.333	69.1%
May-97	14.513	4.553	35.695	-1.354	-15.275	-80.1%
Jun-97	13.752	0.077	5.627	0.750	7.452	53.9%
Jul-97	15.539	3.107	5.691	0.579	12.376	66.4%
Aug-97	17.474	0.244	35.545	0.596	-18.423	-104.0%
Sep-97	18.245	0.169	6.655	0.558	11.201	60.8%
Oct-97	14.876	0.055	5.554	0.937	8.440	56.5%
Nov-97	13.679	0.023	35.155	0.769	-22.222	-162.2%
Dec-97	<u>12.789</u>	<u>0.043</u>	<u>9.835</u>	<u>0.297</u>	<u>2.700</u>	<u>21.0%</u>
Total	<u>176.570</u>	<u>10.443</u>	<u>185.162</u>	<u>4.045</u>	<u>-2.194</u>	<u>-1.2%</u>

Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 22 of 25  
 Preparer: T. Mackey

System: **Town & Country**

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-97	0.000	2.406	1.503	0.356	0.547	22.7%
Feb-97	0.000	2.469	1.712	0.356	0.401	16.2%
Mar-97	0.000	2.034	1.574	0.356	0.104	5.1%
Apr-97	0.000	2.518	1.394	0.356	0.768	30.5%
May-97	0.000	2.623	2.990	-0.658	0.291	11.1%
Jun-97	0.000	2.406	0.613	0.381	1.412	58.7%
Jul-97	0.000	3.134	2.081	0.356	0.697	22.2%
Aug-97	0.000	3.752	2.261	0.361	1.130	30.1%
Sep-97	0.000	2.576	2.087	0.354	0.135	5.2%
Oct-97	0.000	2.491	1.423	0.401	0.667	26.8%
Nov-97	0.000	2.449	2.510	1.646	-1.707	-69.7%
Dec-97	<u>0.000</u>	<u>4.212</u>	<u>2.985</u>	<u>0.217</u>	<u>1.010</u>	<u>24.0%</u>
Total	<u>0.000</u>	<u>33.070</u>	<u>23.133</u>	<u>4.482</u>	<u>5.455</u>	<u>19.1%</u>

Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 23 of 25  
 Preparer: T. Mackey

System: **Venetia Terrace**

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-97	1.763	0.000	0.000	0.000	1.763	100.0%
Feb-97	1.600	0.000	0.000	0.000	1.600	100.0%
Mar-97	1.846	0.006	3.659	0.000	-1.807	-97.6%
Apr-97	0.300	1.287	0.000	0.057	1.530	96.4%
May-97	1.669	0.266	0.000	0.061	1.874	96.8%
Jun-97	1.806	0.010	4.047	0.000	-2.231	-122.9%
Jul-97	1.914	0.000	0.000	0.026	1.888	98.6%
Aug-97	1.912	0.000	0.000	0.016	1.896	99.2%
Sep-97	1.961	0.000	4.006	0.008	-2.053	-104.7%
Oct-97	1.793	0.000	0.000	0.026	1.767	98.5%
Nov-97	1.590	0.000	0.000	0.006	1.584	99.6%
Dec-97	<u>1.855</u>	<u>0.000</u>	<u>3.586</u>	<u>0.060</u>	<u>-1.791</u>	<u>-96.5%</u>
Total	<u>20.009</u>	<u>1.569</u>	<u>15.298</u>	<u>0.260</u>	<u>6.020</u>	<u>28.2%</u>

Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 24 of 25  
 Preparer: T. Mackey

System: **Westwood**

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-97	0.000	0.558	1.587	0.000	-1.029	-184.4%
Feb-97	0.000	0.380	0.052	0.000	0.328	86.3%
Mar-97	0.000	0.308	0.088	0.000	0.220	71.4%
Apr-97	0.000	0.681	1.280	0.000	-0.599	-88.0%
May-97	0.000	0.491	0.085	0.000	0.406	82.7%
Jun-97	0.000	0.512	0.059	0.001	0.452	88.3%
Jul-97	0.000	0.692	1.008	0.020	-0.336	-48.6%
Aug-97	0.000	0.742	0.070	0.197	0.475	64.0%
Sep-97	0.000	0.877	0.122	0.295	0.460	52.5%
Oct-97	0.000	0.898	0.960	0.533	-0.595	-66.3%
Nov-97	0.000	0.829	0.055	0.200	0.574	69.2%
Dec-97	<u>0.000</u>	<u>0.895</u>	<u>0.051</u>	<u>0.322</u>	<u>0.522</u>	<u>58.3%</u>
Total	<u>0.000</u>	<u>7.863</u>	<u>5.417</u>	<u>1.568</u>	<u>0.878</u>	<u>13.9%</u>

Gallons of Water Pumped, Sold and Unaccounted For In Million of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Historical Base Year: December 31, 1997

Schedule F-1  
 Page 25 of 25  
 Preparer: T. Mackey

System: Yulee (Combined)

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reason why; if less than 10%, columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted for Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-97	0.905	0.000	0.605	0.062	0.238	26.3%
Feb-97	0.843	0.000	2.477	0.033	-1.667	-197.7%
Mar-97	2.018	0.000	0.580	0.025	1.413	70.0%
Apr-97	1.725	0.000	0.675	0.002	1.048	60.8%
May-97	2.190	0.000	3.817	0.004	-1.631	-74.5%
Jun-97	1.713	0.000	0.613	0.007	1.093	63.8%
Jul-97	2.328	0.000	0.686	0.007	1.635	70.2%
Aug-97	2.290	0.000	4.542	0.015	-2.267	-99.0%
Sep-97	2.900	0.000	0.629	0.015	2.256	77.8%
Oct-97	2.243	0.000	1.044	0.002	1.197	53.4%
Nov-97	2.268	0.000	4.551	0.005	-2.288	-100.9%
Dec-97	<u>1.526</u>	<u>0.000</u>	<u>1.023</u>	<u>0.024</u>	<u>0.479</u>	<u>31.4%</u>
Total	<u>22.949</u>	<u>0.000</u>	<u>21.242</u>	<u>0.201</u>	<u>1.506</u>	<u>6.6%</u>



Gallons of Wastewater Treated in Millions of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-2  
 Page 1 of 3  
 Preparer: T.D. Mackey

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. flow data should match monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3) Individual Plant Flows (MG)				(6)	(7)
	Amoco	Holly Oaks	Jacksonville Heights	(4) Lofton Oaks	(5) Monterey	Ortega Hills	Ponce de Leon	
Jan-97	0.013	15.497	33.739	0.589	75.373	4.91	0.668	
Feb-97	0.013	0	29.176	0.576	79.181	3.825	0.584	
Mar-97	0.015	0	32.487	0.644	87.832	3.633	0.647	
Apr-97	0.013	0	34.027	0.792	87.603	3.713	0.694	
May-97	0.013	2.885	35.734	0.689	93.326	4.077	0.634	
Jun-97	0.012	14.941	38.963	0.685	93.029	4.571	0.635	
Jui-97	0.015	17.887	43.35	0.697	92.856	5.088	0.642	
Aug-97	0.013	17.435	43.588	0.849	102.942	5.108	0.641	
Sep-97	0.013	16.222	36.776	0.963	96.415	3.805	0.63	
Oct-97	0.009	16.362	35.455	0.848	96.952	4.113	0.652	
Nov-97	0.019	15.744	34.939	0.937	87.514	4.466	0.652	
Dec-97	<u>0.021</u>	<u>16.794</u>	<u>42.628</u>	<u>1.03</u>	<u>90.728</u>	<u>6.759</u>	<u>0.731</u>	
Total	<u>0.169</u>	<u>133.767</u>	<u>440.862</u>	<u>9.299</u>	<u>1083.751</u>	<u>54.068</u>	<u>7.81</u>	

Gallons of Wastewater Treated in Millions of Gallons

Florida Public Service Commission

Company: United Water Florida  
 Docket No: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-2  
 Page 2 of 3  
 Preparer: T.D. Mackey

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. flow data should match monthly operating reports sent to DEP.

Month/ Year	(8)	(9)	(10) (11) (12) Individual Plant Flows (MG)			(13)	(14)
	Ponte Vedra	Royal Lakes	San Jose	San Pablo	St Johns Forest	St Johns North	Sunray Nassau
Jan-97	11.849	66.312	58.777	13.129	0.685	4.658	1.826
Feb-97	11.234	61.841	49.113	11.348	0.575	4.584	1.719
Mar-97	12.731	66.625	52.138	12.767	0.749	6.165	2.035
Apr-97	13.698	62.461	55.28	13.121	0.963	5.436	1.847
May-97	13.823	68.454	56.965	13.333	0.957	5.855	1.962
Jun-97	14.236	68.683	60.168	13.384	0.921	5.581	1.921
Jul-97	14.562	69.008	62.907	12.928	0.918	5.254	1.982
Aug-97	14.974	71.255	70.835	14.156	0.818	5.272	2.102
Sep-97	12.547	60.987	61.758	11.799	0.622	5.158	1.978
Oct-97	13.432	62.7	59.536	12.605	0.766	5.792	2.14
Nov-97	11.132	63.89	62.821	11.219	1.104	5.779	1.258
Dec-97	<u>11.501</u>	<u>69.488</u>	<u>76.864</u>	<u>13.472</u>	<u>1.507</u>	<u>7.131</u>	<u>1.346</u>
Total	<u>155.719</u>	<u>791.704</u>	<u>727.162</u>	<u>153.261</u>	<u>10.585</u>	<u>66.665</u>	<u>22.116</u>

Company: United Water Florida  
 Docket No: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-2  
 Page 3 of 3  
 Preparer: T.D. Mackey

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. flow data should match monthly operating reports sent to DEP.

	(16)	(17)	(18)	(19)
	Individual Plant Flows (MG)			
	Sewage Treatment Purchased from the City of Jacksonville			
Month/ Year	Hyde Grove	Magnolia Gardens	Venetia Terrace	Total Purchased
Jan-97	3.678	5.95	0.598	10.226
Feb-97	3.195	4.939	0.598	8.732
Mar-97	3.153	4.695	2.059	9.907
Apr-97	3.609	5.574	0.598	9.781
May-97	4.122	5.818	0.598	10.538
Jun-97	4.068	7.001	2.447	13.516
Jul-97	4.43	7.048	0.598	12.076
Aug-97	4.366	7.342	0.598	12.306
Sep-97	3.835	4.759	2.406	11
Oct-97	3.621	4.982	1.122	9.725
Nov-97	3.487	5.447	1.122	10.056
Dec-97	<u>4.014</u>	<u>10.098</u>	<u>1.342</u>	<u>15.454</u>
Total	<u>45.578</u>	<u>73.653</u>	<u>14.086</u>	<u>133.317</u>

**Amoco Yulee WTP**  
 Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-3  
 Page 1 of 20  
 Preparer: T. Mackey

Explanation: Provide the following information for each water treatment plant, if the system has water plants that are interconnected, the data for these plants shall be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	<u>DATE</u>	<u>MGD</u>
1. Plant Capacity - total installed well capacity		<u>0.007</u>
The hydraulic rated capacity, if different from that shown on the DER operation or construction permit, provide an explanation.		
2. Maximum Day	<u>20-Nov-97</u>	<u>0.0041</u>
The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3. Five-Day Max Year	<u>30-Nov-97</u>	<u>0.001</u>
	<u>29-Nov-97</u>	<u>0.001</u>
	<u>28-Nov-97</u>	<u>0.001</u>
	<u>27-Nov-97</u>	<u>0.001</u>
	<u>26-Nov-97</u>	<u>0.001</u>
The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flow these day.		
4. Average Daily Flow		<u>0.001</u>
5. Required Fire Flow		<u>0.000</u>

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.

**Arlington Grid**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-3  
 Page 2 of 20  
 Preparer: T. Mackey

Explanation: Provide the following information for each water treatment plant, if the system has water plants that are interconnected, the data for these plants shall be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	<u>DATE</u>	<u>MGD</u>
1. Plant Capacity - total installed well capacity		<u>9.154</u>
The hydraulic rated capacity, if different from that shown on the DER operation or construction permit, provide an explanation.		
2. Maximum Day	<u>01-Jul-97</u>	<u>3.862</u>
The single day with the highest pumpage rate for the test year, Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3. Five-Day Max Year	<u>15-Jul-97</u>	<u>3.168</u>
	<u>23-Jul-97</u>	<u>3.150</u>
	<u>04-Jul-97</u>	<u>3.066</u>
	<u>12-Jul-97</u>	<u>3.045</u>
	<u>29-Jul-97</u>	<u>3.044</u>
The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flow these day.		
4. Average Daily Flow		<u>2.756</u>
5. Required Fire Flow		<u>0.180</u>

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.

**Forest Brook Grid**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-3  
 Page 3 of 20  
 Preparer: T. Mackey

Explanation: Provide the following information for each water treatment plant, if the system has water plants that are interconnected, the data for these plants shall be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	<u>DATE</u>	<u>MGD</u>
1. Plant Capacity - total installed well capacity		<u>0.575</u>
The hydraulic rated capacity, if different from that shown on the DER operation or construction permit, provide an explanation.		
2. Maximum Day	<u>01-Sep-97</u>	<u>0.100</u>
The single day with the highest pumpage rate for the test year, Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3. Five-Day Max Year	<u>17-Sep-97</u>	<u>0.076</u>
	<u>13-Sep-97</u>	<u>0.071</u>
	<u>22-Sep-97</u>	<u>0.071</u>
	<u>12-Sep-97</u>	<u>0.070</u>
	<u>19-Sep-97</u>	<u>0.070</u>
The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flow these day.		
4. Average Daily Flow		<u>0.050</u>
5. Required Fire Flow		<u>0.060</u>

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.

**Holly Oaks Grid**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-3  
 Page 4 of 20  
 Preparer: T. Mackey

Explanation: Provide the following information for each water treatment plant, if the system has water plants that are interconnected, the data for these plants shall be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	<u>DATE</u>	<u>MGD</u>
1. Plant Capacity - total installed well capacity		<u>4.049</u>
The hydraulic rated capacity, If different from that shown on the DER operation or construction permit, provide an explanation.		
2. Maximum Day	<u>19-Sep-97</u>	<u>2.066</u>
The single day with the highest pumpage rate for the test year, Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3. Five-Day Max Year	<u>23-May-97</u>	<u>1.867</u>
	<u>17-May-97</u>	<u>1.600</u>
	<u>11-May-97</u>	<u>1.536</u>
	<u>16-May-97</u>	<u>1.533</u>
	<u>10-May-97</u>	<u>1.515</u>
The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flow these day.		
4. Average Daily Flow		<u>2.756</u>
5. Required Fire Flow		<u>0.180</u>

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.

**Hyde Grove Grid**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-3  
 Page 5 of 20  
 Preparer: T. Mackey

Explanation: Provide the following information for each water treatment plant, if the system has water plants that are interconnected, the data for these plants shall be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	<u>DATE</u>	<u>MGD</u>
1. Plant Capacity - total installed well capacity		<u>1.104</u>
The hydraulic rated capacity, if different from that shown on the DER operation or construction permit, provide an explanation.		
2. Maximum Day	<u>12-Feb-97</u>	<u>0.257</u>
The single day with the highest pumpage rate for the test year, Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3. Five-Day Max Year	<u>19-May-97</u>	<u>0.225</u>
	<u>08-May-97</u>	<u>0.200</u>
	<u>06-May-97</u>	<u>0.196</u>
	<u>24-May-97</u>	<u>0.196</u>
	<u>02-May-97</u>	<u>0.195</u>
The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flow these day.		
4. Average Daily Flow		<u>0.137</u>
5. Required Fire Flow		<u>0.060</u>

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.



**Jacksonville Heights Grid**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-3  
 Page 6 of 20  
 Preparer: T. Mackey

Explanation: Provide the following information for each water treatment plant, if the system has water plants that are interconnected, the data for these plants shall be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		<u>DATE</u>	<u>MGD</u>
1.	Plant Capacity - total installed well capacity		<u>4.84</u>
	The hydraulic rated capacity, if different from that shown on the DER operation or construction permit, provide an explanation.		
2.	Maximum Day	<u>01-Apr-97</u>	<u>1.980</u>
	The single day with the highest pumpage rate for the test year, Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3.	Five-Day Max Year	<u>19-Apr-97</u>	<u>1.844</u>
		<u>13-Apr-97</u>	<u>1.666</u>
		<u>06-Apr-97</u>	<u>1.642</u>
		<u>22-Apr-97</u>	<u>1.556</u>
		<u>07-Apr-97</u>	<u>1.516</u>
4.	Average Daily Flow		<u>1.251</u>
5.	Required Fire Flow		<u>0.180</u>

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.

**Lake Forest Grid**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: #####

Schedule F-3  
 Page 7 of 20  
 Preparer: T. Mackey

Explanation: Provide the following information for each water treatment plant, if the system has water plants that are interconnected, the data for these plants shall be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		<u>DATE</u>	<u>MGD</u>
1.	Plant Capacity - total installed well capacity		<u>0.72</u>
	The hydraulic rated capacity, if different from that shown on the DER operation or construction permit, provide an explanation.		
2.	Maximum Day	<u>17-Aug-95</u>	<u>0.478</u>
	The single day with the highest pumpage rate for the test year, Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3.	Five-Day Max Year	<u>02-May-95</u>	<u>0.477</u>
		<u>08-May-95</u>	<u>0.467</u>
		<u>04-May-95</u>	<u>0.464</u>
		<u>18-May-95</u>	<u>0.458</u>
		<u>15-May-95</u>	<u>0.444</u>
4.	Average Daily Flow		<u>0.200</u>
5.	Required Fire Flow		<u>0.180</u>

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.

**Lofton Oaks WTP**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-3  
 Page 8 of 20  
 Preparer: T. Mackey

Explanation: Provide the following information for each water treatment plant, if the system has water plants that are interconnected, the data for these plants shall be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		<u>DATE</u>	<u>MGD</u>
1.	Plant Capacity - total installed well capacity		<u>0.72</u>
	The hydraulic rated capacity, if different from that shown on the DER operation or construction permit, provide an explanation.		
2.	Maximum Day	<u>01-Sep-97</u>	<u>0.109</u>
	The single day with the highest pumpage rate for the test year, Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3.	Five-Day Max Year	<u>03-Sep-97</u>	<u>0.178</u>
		<u>15-Sep-97</u>	<u>0.138</u>
		<u>18-Sep-97</u>	<u>0.118</u>
		<u>19-Sep-97</u>	<u>0.118</u>
		<u>16-Sep-97</u>	<u>0.117</u>
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flow these day.		
4.	Average Daily Flow		<u>0.013</u>
5.	Required Fire Flow		<u>0.180</u>

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.

**Magnolia Gardens Grid**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-3  
 Page 9 of 20  
 Preparer: T. Mackey

Explanation: Provide the following information for each water treatment plant, if the system has water plants that are interconnected, the data for these plants shall be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		<u>DATE</u>	<u>MGD</u>
1.	Plant Capacity - total installed well capacity		<u>1.166</u>
	The hydraulic rated capacity, if different from that shown on the DER operation or construction permit, provide an explanation.		
2.	Maximum Day	<u>09-Apr-97</u>	<u>0.238</u>
	The single day with the highest pumpage rate for the test year, Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3.	Five-Day Max Year	<u>19-May-97</u>	<u>0.235</u>
		<u>21-May-97</u>	<u>0.232</u>
		<u>12-May-97</u>	<u>0.223</u>
		<u>13-May-97</u>	<u>0.223</u>
		<u>01-May-97</u>	<u>0.222</u>
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flow these day.		
4.	Average Daily Flow		<u>0.162</u>
5.	Required Fire Flow		<u>0.060</u>

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.

**NCCI WTP**  
 Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-3  
 Page 10 of 20  
 Preparer: T. Mackey

Explanation: Provide the following information for each water treatment plant, if the system has water plants that are interconnected, the data for these plants shall be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		<u>DATE</u>	<u>MGD</u>
1.	Plant Capacity - total installed well capacity		<u>0.72</u>
	The hydraulic rated capacity, if different from that shown on the DER operation or construction permit, provide an explanation.		
2.	Maximum Day	<u>15-Mar-97</u>	<u>0.0298</u>
	The single day with the highest pumpage rate for the test year, Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3.	Five-Day Max Year	<u>18-Aug-97</u>	<u>0.015</u>
		<u>11-Aug-97</u>	<u>0.015</u>
		<u>28-Aug-97</u>	<u>0.015</u>
		<u>25-Aug-97</u>	<u>0.014</u>
		<u>29-Aug-97</u>	<u>0.014</u>
4.	Average Daily Flow		<u>0.016</u>
5.	Required Fire Flow		<u>0.000</u>

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.

**Ortega Hills WTP**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-3  
 Page 11 of 20  
 Preparer: T. Mackey

Explanation: Provide the following information for each water treatment plant, if the system has water plants that are interconnected, the data for these plants shall be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		<u>DATE</u>	<u>MGD</u>
1.	Plant Capacity - total installed well capacity		<u>0.72</u>
	The hydraulic rated capacity, if different from that shown on the DER operation or construction permit, provide an explanation.		
2.	Maximum Day	<u>01-Jan-97</u>	<u>0.201</u>
	The single day with the highest pumpage rate for the test year, Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3.	Five-Day Max Year	<u>17-Jan-97</u>	<u>0.165</u>
		<u>19-Jan-97</u>	<u>0.164</u>
		<u>18-Jan-97</u>	<u>0.159</u>
		<u>25-Jan-97</u>	<u>0.152</u>
		<u>10-Jan-97</u>	<u>0.150</u>
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flow these day.		
4.	Average Daily Flow		<u>0.122</u>
5.	Required Fire Flow		<u>0.180</u>

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.

**Otter's Run**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-3  
 Page 12 of 20  
 Preparer: T. Mackey

Explanation: Provide the following information for each water treatment plant, if the system has water plants that are interconnected, the data for these plants shall be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		<u>DATE</u>	<u>MGD</u>
1.	Plant Capacity - total installed well capacity		<u>2.16</u>
	The hydraulic rated capacity, If different from that shown on the DER operation or construction permit, provide an explanation.		
2.	Maximum Day	<u>05-Nov-97</u>	<u>0.372</u>
	The single day with the highest pumpage rate for the test year, Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3.	Five-Day Max Year	<u>06-Oct-97</u>	<u>0.258</u>
		<u>01-Oct-97</u>	<u>0.170</u>
		<u>02-Oct-97</u>	<u>0.154</u>
		<u>29-Oct-97</u>	<u>0.148</u>
		<u>05-Oct-97</u>	<u>0.135</u>
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flow these day.		
4.	Average Daily Flow		<u>0.090</u>
5.	Required Fire Flow		<u>0.180</u>

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.

**Ponce de Leon Grid**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-3  
 Page 13 of 20  
 Preparer: T. Mackey

Explanation: Provide the following information for each water treatment plant, if the system has water plants that are interconnected, the data for these plants shall be combine. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		<u>DATE</u>	<u>MGD</u>
1.	Plant Capacity - total installed well capacity		<u>2.216</u>
	The hydraulic rated capacity, if different from that shown on the DER operation or construction permit, provide an explanation.		
2.	Maximum Day	<u>01-Jul-97</u>	<u>0.363</u>
	The single day with the highest pumpage rate for the test year, Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3.	Five-Day Max Year	<u>06-Jul-97</u>	<u>0.323</u>
		<u>13-Jul-97</u>	<u>0.316</u>
		<u>24-Jul-97</u>	<u>0.269</u>
		<u>20-Jul-97</u>	<u>0.266</u>
		<u>29-Jul-97</u>	<u>0.266</u>
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flow these day.		
4.	Average Daily Flow		<u>0.161</u>
5.	Required Fire Flow		<u>0.180</u>

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.



**Ponte Vedra Grid**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-3  
 Page 14 of 20  
 Preparer: T. Mackey

Explanation: Provide the following information for each water treatment plant, if the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		<u>DATE</u>	<u>MGD</u>
1.	Plant Capacity - total installed well capacity		<u>4.771</u>
	The hydraulic rated capacity, if different from that shown on the DER operation or construction permit, provide an explanation.		
2.	Maximum Day	<u>19-Sep-97</u>	<u>1.889</u>
	The single day with the highest pumpage rate for the test year, Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3.	Five-Day Max Year	<u>06-Jul-97</u>	<u>1.601</u>
		<u>22-Jul-97</u>	<u>1.565</u>
		<u>13-Jul-97</u>	<u>1.535</u>
		<u>25-Jul-97</u>	<u>1.515</u>
		<u>20-Jul-97</u>	<u>1.513</u>
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flow these day.		
4.	Average Daily Flow		<u>1.176</u>
5.	Required Fire Flow		<u>0.180</u>

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.

**Royal Lakes WTP**  
 Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-3  
 Page 15 of 20  
 Preparer: T. Mackey

Explanation: Provide the following information for each water treatment plant, if the system has water plants that are interconnected, the data for these plants shall be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		<u>DATE</u>	<u>MGD</u>
1.	Plant Capacity - total installed well capacity		<u>9.294</u>
	The hydraulic rated capacity, if different from that shown on the DER operation or construction permit, provide an explanation.		
2.	Maximum Day	<u>27-Aug-97</u>	<u>3.981</u>
	The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3.	Five-Day Max Year	<u>27-Aug-97</u>	<u>3.901</u>
		<u>22-Aug-97</u>	<u>3.605</u>
		<u>29-Aug-97</u>	<u>3.295</u>
		<u>22-Aug-97</u>	<u>3.285</u>
		<u>25-Aug-97</u>	<u>3.289</u>
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flow these day.		
4.	Average Daily Flow		<u>3.309</u>
5.	Required Fire Flow		<u>0.180</u>

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.

**San Jose WTP**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-3  
 Page 16 of 20  
 Preparer: T. Mackey

Explanation: Provide the following information for each water treatment plant, if the system has water plants that are interconnected, the data for these plants shall be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	<u>DATE</u>	<u>MGD</u>
1. Plant Capacity - total installed well capacity		<u>6.124</u>
The hydraulic rated capacity, if different from that shown on the DER operation or construction permit, provide an explanation.		
2. Maximum Day	<u>03-Apr-97</u>	<u>2.841</u>
The single day with the highest pumpage rate for the test year, Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3. Five-Day Max Year	<u>03-Apr-97</u>	<u>2.841</u>
	<u>20-Apr-97</u>	<u>2.81</u>
	<u>13-Apr-97</u>	<u>2.724</u>
	<u>06-Apr-97</u>	<u>2.616</u>
	<u>05-Apr-97</u>	<u>2.611</u>
The five days with the highest pumpage rate for any one month in in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flow these day.		
4. Average Daily Flow		<u>2.270</u>
5. Required Fire Flow		<u>0.180</u>

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.

Company: **San Pablo Grid**  
 United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-3  
 Page 17 of 20  
 Preparer: T. Mackey

Explanation: Provide the following information for each water treatment plant, if the system has water plants that are interconnected, the data for these plants shall be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		<u>DATE</u>	<u>MGD</u>
1.	Plant Capacity - total installed well capacity		<u>2.882</u>
	The hydraulic rated capacity, if different from that shown on the DER operation or construction permit, provide an explanation.		
2.	Maximum Day	<u>01-Sep-97</u>	<u>0.876</u>
	The single day with the highest pumpage rate for the test year, Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3.	Five-Day Max Year	<u>15-Sep-97</u>	<u>0.877</u>
		<u>20-Sep-97</u>	<u>0.857</u>
		<u>01-Sep-97</u>	<u>0.736</u>
		<u>21-Sep-97</u>	<u>0.735</u>
		<u>28-Sep-97</u>	<u>0.698</u>
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flow these day.		
4.	Average Daily Flow		<u>0.493</u>
5.	Required Fire Flow		<u>0.180</u>

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.

Water Treatment Plant Data

Florida Public Service Commission

**St. Johns Forest WTP**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-3  
 Page 18 of 20  
 Preparer: T. Mackey

Explanation: Provide the following information for each water treatment plant, if the system has water plants that are interconnected, the data for these plants shall be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		<u>DATE</u>	<u>MGD</u>
1.	Plant Capacity - total installed well capacity		<u>1.104</u>
	The hydraulic rated capacity, if different from that shown on the DER operation or construction permit, provide an explanation.		
2.	Maximum Day	<u>01-May-97</u>	<u>0.121</u>
	The single day with the highest pumpage rate for the test year, Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3.	Five-Day Max Year	<u>01-May-97</u>	<u>0.121</u>
		<u>15-May-97</u>	<u>0.112</u>
		<u>16-May-97</u>	<u>0.107</u>
		<u>10-May-97</u>	<u>0.105</u>
		<u>20-May-97</u>	<u>0.101</u>
4.	Average Daily Flow		<u>0.063</u>
5.	Required Fire Flow		<u>0.180</u>
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.		

**St. Johns North WTP**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-3  
 Page 19 of 20  
 Preparer: T. Mackey

Explanation: Provide the following information for each water treatment plant, if the system has water plants that are interconnected, the data for these plants shall be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		<u>DATE</u>	<u>MGD</u>
1.	Plant Capacity - total installed well capacity		<u>2.305</u>
	The hydraulic rated capacity, if different from that shown on the DER operation or construction permit, provide an explanation.		
2.	Maximum Day	<u>01-May-97</u>	<u>0.914</u>
	The single day with the highest pumpage rate for the test year, Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3.	Five-Day Max Year	<u>16-May-97</u>	<u>0.865</u>
		<u>17-May-97</u>	<u>0.865</u>
		<u>10-May-97</u>	<u>0.839</u>
		<u>20-May-97</u>	<u>0.818</u>
		<u>08-May-97</u>	<u>0.773</u>
	The five days with the highest pumpage rate for any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flow these day.		
4.	Average Daily Flow		<u>0.415</u>
5.	Required Fire Flow		<u>0.180</u>

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.

**Venetia Terrace Grid**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-3  
 Page 20 of 20  
 Preparer: T. Mackey

Explanation: Provide the following information for each water treatment plant, if the system has water plants that are interconnected, the data for these plants shall be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		<u>DATE</u>	<u>MGD</u>
1.	Plant Capacity - total installed well capacity		<u>0.49</u>
	The hydraulic rated capacity, if different from that shown on the DER operation or construction permit, provide an explanation.		
2.	Maximum Day	<u>31-Dec-97</u>	<u>0.088</u>
	The single day with the highest pumpage rate for the test year, Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3.	Five-Day Max Year	<u>01-Sep-97</u>	<u>0.087</u>
		<u>20-Sep-97</u>	<u>0.081</u>
		<u>11-Sep-97</u>	<u>0.078</u>
		<u>07-Sep-97</u>	<u>0.077</u>
		<u>13-Sep-97</u>	<u>0.077</u>
4.	Average Daily Flow		<u>0.054</u>
5.	Required Fire Flow		<u>0.060</u>

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance.

Wastewater Treatment Plant Data

Florida Public Service Commission

**Amoco WWTP**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-4  
 Page 1 of 14  
 Preparer: T. Mackey

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection

		<u>DATE</u>	<u>MGD</u>
1.	Plant Capacity		<u>0.003</u>
	The hydraulic rated capacity, If different from that shown on the DEP operating or construction permit, provide an explanation		
2.	Average Daily Flow Max Month	<u>Dec-97</u>	<u>0.001</u>
	An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		
3.	Annual Average Daily Flow		<u>0.001</u>
4.	Three Month Average Daily Flow	<u>Oct-Nov-Dec</u>	<u>0.001</u>



Wastewater Treatment Plant Data

Florida Public Service Commission

**Holly Oaks WWTP**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-4  
 Page 2 of 14  
 Preparer: T. Mackey

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection

		<u>DATE</u>	<u>MGD</u>
1.	Plant Capacity		<u>1.000</u>
	The hydraulic rated capacity, If different from that shown on the DEP operating or construction permit, provide an explanation		
2.	Average Daily Flow Max Month	<u>Jul-97</u>	<u>0.557</u>
	An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		
3.	Annual Average Daily Flow		<u>0.483</u>
4.	Three Month Average Daily Flow	<u>Oct-Nov-Dec</u>	<u>0.532</u>

Wastewater Treatment Plant Data

Florida Public Service Commission

**Jax Heights WWTP**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-4  
 Page 3 of 14  
 Preparer: T. Mackey

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection

	<u>DATE</u>	<u>MGD</u>
1. Plant Capacity		<u>1.540</u>
The hydraulic rated capacity, if different from that shown on the DEP operating or construction permit, provide an explanation		
2. Average Daily Flow Max Month	<u>Jul-97</u>	<u>1.406</u>
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		
3. Annual Average Daily Flow		<u>1.215</u>
4. Three Month Average Daily Flow	<u>Oct-Nov-Dec</u>	<u>1.229</u>

The permitted capacity is 2.5 mgd and discharges to a small creek with stringent effluent limits. In order to have sufficient hydraulic retention time for adequate treatment, the capacity of this plant is 1.54 mgd.

**Lofton Oaks WWTP**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-4  
 Page 4 of 14  
 Preparer: T. Mackey

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection

	<u>DATE</u>	<u>MGD</u>
1. Plant Capacity		<u>0.050</u>
<p>The hydraulic rated capacity, if different from that shown on the DEP operating or construction permit, provide an explanation</p>		
2. Average Daily Flow Max Month	<u>Dec-97</u>	<u>0.033</u>
<p>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.</p>		
3. Annual Average Daily Flow		<u>0.026</u>
4. Three Month Average Daily Flow	<u>Oct-Nov-Dec</u>	<u>0.031</u>

Wastewater Treatment Plant Data

Florida Public Service Commission

**Monterey WWTP**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-4  
 Page 5 of 14  
 Preparer: T. Mackey

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection

	<u>DATE</u>	<u>MGD</u>
1. Plant Capacity		<u>3.200</u>
The hydraulic rated capacity, If different from that shown on the DEP operating or construction permit, provide an explanation		
2. Average Daily Flow Max Month	<u>Aug-97</u>	<u>3.321</u>
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		
3. Annual Average Daily Flow		<u>3.011</u>
4. Three Month Average Daily Flow	<u>Oct-Nov-Dec</u>	<u>2.991</u>

Wastewater Treatment Plant Data

Florida Public Service Commission

**Ortega Hills WWTP**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-4  
 Page 6 of 14  
 Preparer: T. Mackey

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection

		<u>DATE</u>	<u>MGD</u>
1.	Plant Capacity		<u>0.220</u>
	The hydraulic rated capacity, If different from that shown on the DEP operating or construction permit, provide an explanation		
2.	Average Daily Flow Max Month	<u>Dec-97</u>	<u>0.218</u>
	An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		
3.	Annual Average Daily Flow		<u>0.147</u>
4.	Three Month Average Daily Flow	<u>Oct-Nov-Dec</u>	<u>0.167</u>

New permit issued to reflect current treatment capabilities.

Wastewater Treatment Plant Data

Florida Public Service Commission

**Ponce de Leon WWTP**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-4  
 Page 7 of 14  
 Preparer: T. Mackey

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection

	<u>DATE</u>	<u>MGD</u>
1. Plant Capacity		<u>0.095</u>
The hydraulic rated capacity, if different from that shown on the DEP operating or construction permit, provide an explanation		
2. Average Daily Flow Max Month	<u>Dec-97</u>	<u>0.024</u>
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		
3. Annual Average Daily Flow		<u>0.021</u>
4. Three Month Average Daily Flow	<u>Oct-Nov-Dec</u>	<u>0.022</u>

Permit revised to 0.095 mgd to reflect actual treatment capabilities.

Wastewater Treatment Plant Data

Florida Public Service Commission

**Ponte Vedra WWTP**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-4  
 Page 8 of 14  
 Preparer: T. Mackey

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection

	<u>DATE</u>	<u>MGD</u>
1. Plant Capacity		<u>0.500</u>
The hydraulic rated capacity, If different from that shown on the DEP operating or construction permit, provide an explanation		
2. Average Daily Flow Max Month	<u>Aug-97</u>	<u>0.483</u>
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		
3. Annual Average Daily Flow		<u>0.430</u>
4. Three Month Average Daily Flow	<u>Oct-Nov-Dec</u>	<u>0.392</u>

Wastewater Treatment Plant Data

Florida Public Service Commission

**Royal Lakes WWTP**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-4  
 Page 9 of 14  
 Preparer T. Mackey

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection

	<u>DATE</u>	<u>MGD</u>
1. Plant Capacity		<u>3.250</u>
The hydraulic rated capacity, if different from that shown on the DEP operating or construction permit, provide an explanation		
2. Average Daily Flow Max Month	<u>Aug-97</u>	<u>2.470</u>
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		
3. Annual Average Daily Flow		<u>2.173</u>
4. Three Month Average Daily Flow	<u>Oct-Nov-Dec</u>	<u>2.131</u>



Wastewater Treatment Plant Data

Florida Public Service Commission

**San Jose WWTP**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-4  
 Page 10 of 14  
 Preparer: T. Mackey

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection

		<u>DATE</u>	<u>MGD</u>
1.	Plant Capacity		<u>2.250</u>
	The hydraulic rated capacity, if different from that shown on the DEP operating or construction permit, provide an explanation		
2.	Average Daily Flow Max Month	<u>Dec-97</u>	<u>2.479</u>
	An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		
3.	Annual Average Daily Flow		<u>1.997</u>
4.	Three Month Average Daily Flow	<u>Oct-Nov-Dec</u>	<u>2.165</u>

Wastewater Treatment Plant Data

Florida Public Service Commission

**San Pablo WWTP**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-4  
 Page 11 of 14  
 Preparer: T. Mackey

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection

		<u>DATE</u>	<u>MGD</u>
1.	Plant Capacity		<u>0.640</u>
	The hydraulic rated capacity, if different from that shown on the DEP operating or construction permit, provide an explanation		
2.	Average Daily Flow Max Month	<u>Aug-97</u>	<u>0.456</u>
	An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		
3.	Annual Average Daily Flow		<u>0.419</u>
4.	Three Month Average Daily Flow	<u>Oct-Nov-Dec</u>	<u>0.405</u>

New permit increased to 0.640 to reflect current treatment capabilities.

Wastewater Treatment Plant Data

Florida Public Service Commission

**St Johns North WWTP**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-4  
 Page 12 of 14  
 Preparer: T. Mackey

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection

		<u>DATE</u>	<u>MGD</u>
1.	Plant Capacity		<u>0.225</u>
	The hydraulic rated capacity, If different from that shown on the DEP operating or construction permit, provide an explanation		
2.	Average Daily Flow Max Month	<u>Dec-97</u>	<u>0.230</u>
	An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		
3.	Annual Average Daily Flow		<u>0.185</u>
4.	Three Month Average Daily Flow	<u>Oct-Nov-Dec</u>	<u>0.203</u>

Wastewater Treatment Plant Data

Florida Public Service Commission

**St Johns Forest WWTP**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-4  
 Page 13 of 14  
 Preparer: T. Mackey

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection

		<u>DATE</u>	<u>MGD</u>
1.	Plant Capacity		<u>0.070</u>
	The hydraulic rated capacity, If different from that shown on the DEP operating or construction permit, provide an explanation		
2.	Average Daily Flow Max Month	<u>Dec-97</u>	<u>0.049</u>
	An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		
3.	Annual Average Daily Flow		<u>0.029</u>
4.	Three Month Average Daily Flow	<u>Oct-Nov-Dec</u>	<u>0.037</u>

Wastewater Treatment Plant Data

Florida Public Service Commission

**Sunray Nassau WWTP**

Company: United Water Florida  
 Docket No.: 980214-WS  
 Base Year Ended: December 31, 1997

Schedule F-4  
 Page 14 of 14  
 Preparer: T. Mackey

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection

	<u>DATE</u>	<u>MGD</u>
1. Plant Capacity		<u>0.187</u>
The hydraulic rated capacity, if different from that shown on the DEP operating or construction permit, provide an explanation		
2. Average Daily Flow Max Month	<u>Oct-97</u>	<u>0.069</u>
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		
3. Annual Average Daily Flow		<u>0.061</u>
4. Three Month Average Daily Flow	<u>Oct-Nov-Dec</u>	<u>0.052</u>

**Used and Useful Calculation  
Water Treatment Plant  
United Water Florida  
Docket No: 980214WS**

**Florida Public Service Commission  
Schedule F- 5  
Page 1 of 1  
Preparer: Guastella**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).**

Please refer to Mr. Guastella's used and useful analysis which is attached to schedule G-51.

**Used and Useful Calculation  
Wastewater Treatment Plant  
United Water Florida  
Docket No: 980214WS**

**Florida Public Service Commission  
Schedule F- 6  
Page 1 of 1  
Preparer: Guastella**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).**

Please refer to Mr. Guastella's used and useful analysis which is attached to schedule G-51.

Used and Useful Calculation

Florida Public Service Commission

Water Distribution and Wastewater Collection System

Company: United Water Florida  
Docket No.: 980214-WS  
Test Year Ended: 31-Dec-97

Schedule F- 7  
Page 1 of 1  
Preparer: M. Sambamurthi

Explanation: Provide all calculations, analysis and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical test year and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

For the most part all mains are either contributed or replacement mains which are 100% used and useful. There are small amounts of major water transmission and wastewater force mains which are also considered 100% used and useful.



Used and Useful Calculation  
Margin Reserve Calculation  
United Water Florida  
Docket No: 980214WS

Florida Public Service Commission  
Schedule F-8  
Page 1 of 1  
Preparer: Guastella

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Please refer to Mr. Guastella's used and useful analysis which is attached to schedule G-51.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Test Year Ended: 31-Dec-97

Schedule F-9  
 Page 1 of 1  
 Preparer: M. Sambamurthi

Explanation: Provide the following information in order to calculate the average growth in ERC's for the last five years, including the test year. If the utility does not have single family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers			SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERC's (7)/(6)	Annual % Incr. in ERC's
1	1993	21,396	23,374	22,385	1,990,567,000	88,924	3,945,919,000	44,374	-----
2	1994	23,374	23,607	23,491	2,408,391,000	102,526	4,430,960,000	43,218	-2.61%
3	1995	23,607	24,204	23,906	2,118,167,000	88,606	4,518,622,000	50,997	18.00%
4	1996	24,204	24,982	24,593	2,637,833,000	107,260	5,251,215,000	48,958	-4.00%
5	1997	24,982	26,646	25,814	2,333,310,000	90,389	4,495,727,000	49,737	1.59%

Average Growth through 5-year period

3.25%

Equivalent Residential Connections Wastewater

Florida Public Service Commission

Company: United Water Florida  
 Docket No.: 980214-WS  
 Test Year Ended: 31-Dec-97

Schedule F-10  
 Page 1 of 1  
 Preparer: M. Sambamurthi

Explanation: Provide the following information in order to calculate the average growth in ERC's for the last five years, including the test year. If the utility does not have single family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERC's (7)/(6)	Annual % Incr. in ERC's
1	1993	16,667	17,674	17,171	1,497,742,000	87,228	3,436,159,000	39,393	-----
2	1994	17,674	17,644	17,659	1,472,700,000	83,397	3,421,646,000	41,029	4.15%
3	1995	17,644	18,267	17,956	1,530,160,000	85,220	3,695,677,000	43,367	5.70%
4	1996	18,267	18,957	18,612	2,330,758,000	125,229	5,567,603,000	44,459	2.52%
5	1997	18,957	20,513	19,735	1,633,781,000	82,786	3,676,338,000	44,408	-0.12%
Average Growth Through 5-year Period									3.06%