



33
ORIGINAL
FILE COPY

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 950495 - WS
APPLICATION FOR A GENERAL RATE INCREASE

VOLUME I
BOOK 4 OF 22

MINIMUM FILING REQUIREMENTS
PREFILED DIRECT TESTIMONY

Containing
FORREST L. LUDSEN

DOCUMENT NUMBER-DATE
06015 JUN 28 12

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23

DIRECT TESTIMONY OF FORREST L. LUDSEN
BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
ON BEHALF OF
SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS

1 Q. WHAT IS YOUR NAME AND BUSINESS ADDRESS?

2 A. My name is Forrest L. Ludsen and my business address is 1000 Color
3 Place, Apopka, Florida 32703.

4 Q. WHAT IS YOUR POSITION WITH SOUTHERN STATES
5 UTILITIES, INC.?

6 A. My position is Vice President in charge of Finance and Administration for
7 Southern States Utilities, Inc. ("Southern States").

8 Q. WHAT IS YOUR EDUCATIONAL BACKGROUND AND WORK
9 EXPERIENCE?

10 A. I am a graduate of the University of Minnesota where I received a
11 Bachelor of Arts degree in Business and Economics. Prior to holding my
12 current position with Southern States, I was employed by the Minnesota
13 Power & Light Company ("Minnesota Power") from 1969 until 1989. I
14 began my career in Minnesota Power's accounting department and
15 subsequently worked for 16 years in the rates department, ultimately as its
16 manager. As manager of the rates department, I was responsible for
17 revenue requirement determinations and the filing and administration of
18 rate case applications. While with Minnesota Power I directly oversaw the
19 preparation and filing of over a dozen major rate cases.

20 Q. WHAT ARE YOUR PRESENT DUTIES AS VICE PRESIDENT IN
21 CHARGE OF FINANCE AND ADMINISTRATION?

22 A. Generally, I am responsible for all matters relating to rates, accounting,

1 human resources and administration.

2 **Q. HAVE YOU EVER TESTIFIED BEFORE A REGULATORY**
3 **AGENCY?**

4 A. Yes, I have testified before the Florida Public Service Commission on
5 behalf of Southern States, Deltona Utilities, Inc. and United Florida
6 Utilities Corporation in Docket No. 900329-WS. I have also testified on
7 behalf of Lehigh Utilities, Inc. in Docket No. 911188-WS and Southern
8 States in Docket Nos. 920199-WS, 920655-WS and 930880-WS. I also
9 have testified numerous times on behalf of Minnesota Power before the
10 Minnesota Public Service Commission and the Federal Energy Regulatory
11 Commission.

12 **Q. WHAT TEST YEARS HAS SOUTHERN STATES PROPOSED IN**
13 **THIS FILING?**

14 A. Southern States has used an historic year for the twelve months ended
15 December 31, 1994 for the base period. For interim rate purposes,
16 Southern States has proposed the use of the twelve months ending
17 December 31, 1995. For purposes of determining final rates, Southern
18 States has used the twelve months ending December 31, 1996.

19 **Q. WHY HAS SOUTHERN STATES CHOSEN THESE PERIODS?**

20 A. As the Commission is aware, rates are to be established on a prospective
21 or "forward looking" basis. For this reason, the Florida Legislature permits
22 the Commission to establish interim rates based on a projected test year

1 and permits the Commission to set final rates using a test year ending no
2 more than 24 months after the end of the historic period. In Southern
3 States' experience, the rate case process is an eighteen month process until
4 final rates are implemented. This time frame includes compilation of data,
5 completion of the minimum filing requirements (MFRs), and the discovery,
6 hearing and post-hearing process (including reconsideration requests). As
7 a result of this lengthy process, unless the Company is permitted to recover
8 rates based on a projected year ending at least eighteen months after the
9 rate process is initiated, the Company will remain perpetually behind the
10 eight ball of regulatory lag.

11 For instance, in Docket No. 920655-WS (the most recent Marco
12 Island rate application), Southern States filed a rate application using a
13 projected year ending April 30, 1993. Southern States' MFRs were
14 accepted by the Commission on September 9, 1992, but a final order was
15 not issued until July 23, 1993 (Order No. PSC-93-1070-FOF-WS).
16 Commission reconsideration of this order was requested by Public Counsel.
17 Public Counsel's reconsideration request was not disposed of by
18 Commission order until December 3, 1993 (Order No. PSC-93-1740-FOF-
19 WS). Therefore, from the time the MFRs were accepted until the
20 reconsideration request was decided 14 months later, Southern States did
21 not have authority to charge final rates unhampered by refund provisions
22 or the uncertainties of reconsideration requests. By the time a final order

1 was issued authorizing Southern States to charge rates with no strings
2 attached, the projected year upon which the rates were premised already
3 had expired. Southern States had a similar experience in Docket No.
4 911188-WS (the most recent rate application for our Lehigh service area).
5 As a result of these experiences, Southern States has requested that the
6 Commission establish final rates for the projected test year ending
7 December 31, 1996 in the hope that this test year will not be an historic
8 year before final rates are authorized in this proceeding.

9 The need for rate relief based on the 1996 projected test year is
10 made more critical for Southern States due to the ever increasing number
11 of laws, rules and standards being promulgated with which we must
12 comply. These laws, rules and standards increase our investment
13 requirements and increase operating costs. Southern States will have
14 placed approximately \$97 million of plant in service during the period
15 1992 through 1996 or an average of approximately \$20 million annually.

16 The need to set rates on a prospective, projected basis takes on even
17 greater significance during periods such as these in the water and
18 wastewater industries.

19 More specifically, the 1996 plant in service investment we have
20 included in this proceeding is approximately \$17 million. If these
21 significant investments are not included in this rate proceeding, the
22 likelihood of back-to-back rate applications is magnified. The likelihood

1 of such a filing also is demonstrated by the fact that if Southern States
2 were to use the projected year ending December 31, 1995, our revenue
3 requirements would be reduced dramatically since not only the \$17 million
4 invested in plant in service in 1996 would be excluded, but also the rate
5 base recovery of the \$27 million put into service in 1995 would be
6 dramatically reduced by the application of the 13 month average rate base
7 balance required under the Commission's rules. The revenue requirement
8 impact of this exclusion could be expected to be several million dollars.
9 Of course, while reductions in this magnitude may appear advantageous to
10 our customers, in reality they are not. As I previously indicated,
11 regulatory lag already is a significant problem, particularly in rising cost
12 industries like the water and sewer industries. Our Company's lenders and
13 equity providers are aware of the regulatory lag problem as well as the fact
14 that the industries in which we operate are rising cost industries. If
15 Southern States is not permitted to recover rates on a projected basis in the
16 manner we propose, lenders will consider their investment in SSU more
17 risky and reflect this increased risk in higher capital costs. Also, as I
18 indicated previously, permitting Southern States to use a 1996 projected
19 year should reduce the likelihood of back-to-back rate filings significantly.
20 It is likely that a second filing on the heels of this one would necessitate
21 another approximately one million dollars in rate case expense.

22 Given these facts and experiences, it is apparent that the

1 establishment of rates, interim or final, on an historic basis is insufficient
2 to permit a utility a reasonable opportunity to recover its authorized rate
3 of return.

4 **Q. COULD YOU PLEASE DESCRIBE THE RATE STRUCTURE THAT**
5 **THE COMPANY IS PROPOSING IN THIS PROCEEDING?**

6 **A.** Yes. Southern States is proposing a rate structure that creates two service
7 classifications for residential water users. One class of residential
8 customers is comprised of customers served by "conventional" water
9 facilities. The second class of residential customers is comprised of
10 customers served by "reverse osmosis" water facilities. All residential
11 wastewater customers are included in one service classification.

12 **Q. COULD YOU EXPLAIN THE DISTINCTION BETWEEN**
13 **CONVENTIONAL TREATMENT AND REVERSE OSMOSIS**
14 **TREATMENT WATER FACILITIES WHICH YOU HAVE USED**
15 **TO CREATE THESE SERVICE CLASSIFICATIONS?**

16 **A.** While SSU witnesses Hartman, Denny and Terrero can best describe these
17 classifications what they boil down to is that conventional treatment
18 facilities are facilities which are capable of treating fresh water supplies so
19 as to meet applicable laws and standards. Reverse osmosis facilities are
20 required to take brackish water supplies and bring them into compliance
21 with these laws and standards. The service areas which receive service
22 from reverse osmosis facilities include Marco Island and Burnt Store.

1 These two service areas comprise the reverse osmosis treatment service
2 classification. All other water service areas are included in the
3 conventional treatment service classification.

4 **Q. DOES SOUTHERN STATES BELIEVE THAT A UNIFORM RATE**
5 **STRUCTURE WITHIN SERVICE CLASSIFICATIONS WILL**
6 **PROVIDE BENEFITS TO THE COMPANY AND ITS**
7 **CUSTOMERS?**

8 A. Yes. Southern States has provided the Commission with evidence of both
9 the long and short term, universal benefits of uniform rates for Southern
10 States' customers in several dockets now. The potential for new laws,
11 regulations, standards or adverse geographical and environmental hazards
12 to our customers is real. New laws, regulations, standards or adverse
13 events could result in the doubling or tripling of an individual facility's
14 rates, on a pseudo stand alone basis. Uniform rates would make it highly
15 unlikely that such rate shock would ever occur. In short, uniform rates are
16 an effective insurance policy against rate shock.

17 The short and long term advantages of uniform rates are as follows:

18 Short Run

19 1. Lower rates for utility's customers.

20 The average costs of operations and major plant capital
21 expenditures are spread over the entire body of utility customers
22 rather than over the customer base served by one particular facility.

1 2. Insulation of Customers from rate shock.

2 Major capital investments to meet increased environmental
3 standards or to replace obsolete existing plant may result in
4 dramatic increases in revenue requirements. Customers served by
5 one facility could experience an immediate doubling, tripling or
6 even higher increase of rates. Averaging rates of multiple facilities
7 allows a given increase to be smaller on a per customer basis.
8 Investments are made in individual facilities at varying times,
9 therefore averaging of rates benefits all customers over time as
10 different facilities require major capital investments.

11 3. Lower rate case expense.

12 Allowing all facilities to be combined for ratemaking purposes
13 results in lower total rate case expense. These avoided expenses
14 benefit the customers served by all facilities. Southern States has
15 demonstrated its ability to reduce rate case expenses by
16 consolidating service areas into one filing.

17 4. Ease of understanding by customers.

18 Customers question why facilities located near each other, or within
19 the same county, have different rates. A uniform structure
20 eliminates this confusion.

21 Long Run

22 5. Administrative efficiencies and economies of scale in accounting.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

and operations and maintenance.

All administrative functions of the individual service areas can be consolidated in one location, with one set of records (billing, maintenance, etc.) rather than separate books and records maintained for each individual facility with separate billing. These efficiencies translate into cost savings for the utility and ultimately its customers.

6. Reduce frequency and cost of rate case filings.

Averaging rates over the entire rate base and customer base of the utility allows the utility to offset revenue deficiencies experienced in one service area with revenues experienced in other service areas, thus minimizing or eliminating the need for filing rate cases on a frequent basis. Customers benefit by maintaining their existing rate level for a longer period of time.

7. Access to capital.

Uniform rates allow the utility to minimize the operating risk across all systems. Reduced risk and stabilized revenue flows make the utility a viable candidate for participating in higher end capital markets.

We believe that the existence of these advantages provide overwhelming evidence in support of the Commission's past uniform rate decisions and in support of the approval of SSU's rate structure proposal in this

1 proceeding.

2 **Q. DO YOU HAVE ANY ADDITIONAL REMARKS IN SUPPORT OF**
3 **THE PROPOSED RATE STRUCTURE?**

4 **A.** Yes. Uniform rates represent the culmination of a succession of steps
5 toward the consolidation of Southern States into one utility. Uniform rates
6 are a common sense reaction to the alternative -- \$60, \$80 and even \$100
7 monthly charges for water -- which would have resulted for many service
8 areas primarily due to new, more stringent and more strictly enforced laws
9 and standards designed to protect the environment and the public health
10 and safety. In contrast, as a large, consolidated, professionally managed
11 and operated utility, Southern States has been able to keep the cost of
12 serving our customers as low as possible -- by capitalizing on economies
13 of scale, by participating in rulemaking proceedings by environmental
14 regulators to prevent the passage of rules which would dramatically
15 increase the cost of public water supplies, by accessing capital markets
16 heretofore inaccessible, and any number of other methods available to
17 Southern States as a result of our size and staffing with utility
18 professionals. CIAC contributions are only one of the hundreds of
19 elements which comprise Southern States' revenue requirement. CIAC
20 should not be viewed in a vacuum. Rather, the many long and short term
21 benefits I and other witnesses for Southern States have described must be
22 considered in determining fair and reasonable rates for all of our

1 customers. After due consideration of the whole picture, we believe
2 uniform rates are fair and reasonable to our customers.

3 Also, as the Commission may recall, in the Commission's uniform
4 rate investigation docket Southern States presented two ratemaking experts
5 with nation-wide experience who confirmed that the uniform rate structure
6 or "single tariff pricing" provides benefits to the utility and its customers.
7 In addition, at least 20 states have approved single tariff pricing for
8 regulated water utilities and at least 19 Florida counties charge uniform
9 rates to their water and wastewater customers despite the fact that the
10 customers are served by facilities which are not interconnected by pipes
11 in the ground.

12 **Q. DO YOU BELIEVE THAT THE WAY IN WHICH**
13 **SOUTHERN STATES CURRENTLY CONDUCTS UTILITY**
14 **OPERATIONS PROVIDES FURTHER SUPPORT FOR A**
15 **UNIFORM RATE STRUCTURE BY SERVICE**
16 **CLASSIFICATION?**

17 **A.** Yes. Attached as Exhibit _____ (FLL-1) is a demonstration of the
18 wagon wheel analogy which Southern States has drawn to our
19 method of operating our utility. As demonstrated by this exhibit,
20 the interrelationship between Southern States' land and facilities
21 statewide are managerial, operational and administrative. The
22 recently acquired Lakeside, Spring Gardens and Valencia Terrace

1 service areas already have been incorporated into the SSU system.
2 The Buenaventura Lakes service area will be incorporated into the
3 system if and when the acquisition is approved by the Commission
4 and will receive all of the interrelationships which currently exist
5 between SSU's facilities and land statewide. Various witnesses for
6 Southern States will discuss these interrelationships in further
7 detail.

8 **Q. DID SOUTHERN STATES CONSIDER CONTRIBUTIONS IN AID**
9 **OF CONSTRUCTION WHEN MAKING ITS RATE STRUCTURE**
10 **PROPOSAL?**

11 A. Yes. We have filed requests for uniform service availability charges for
12 all of our customers. Thus, going forward, all customers within a
13 particular service classification who connect to our facilities anywhere in
14 Florida will pay the same charges. We believe uniform service availability
15 charges are consistent with the establishment of uniform rates and the
16 recognition that Southern States is one utility. It is beyond dispute that
17 even after new service availability charges are authorized by the
18 Commission, it takes years for the new charges to have any impact of note
19 particularly now when the Company is required to make significant capital
20 investments due to environmental mandates. Also, whether or not the
21 charges have any recognizable impact at all will depend upon a variety of
22 factors which include customer growth experience, additional investments

1 in utility facilities, future changes in laws, rules or standards which might
2 impact capital needs, economic conditions and possibly other factors.

3 The Company considered proposing adjustments to service
4 availability charges for each facility. However, as I just noted, treating the
5 facilities separately appears to be inconsistent with the uniform treatment
6 of facilities we are advocating in this proceeding. Also, although much
7 has been said in the past regarding differences in customer contribution
8 levels between different service areas, it must be remembered that the
9 range of contributions paid by customers within service areas can vary in
10 a similar manner and we cannot fix the past. Second, although customers
11 in certain service areas may have made little or no contributions in the
12 past, it should be remembered that there may be good reason for this
13 result, that is, if the level of contributions is too high, the owner of the
14 facilities will have no investment in the facilities, no rate base upon which
15 to earn a return, any increase in operating expenses will result in losses for
16 the owner -- all of which will discourage proper operation of the facilities.
17 Finally, as demonstrated in Docket No. 930880-WS, it is not unique for
18 customers served by non-interconnected facilities to be charged a uniform
19 rate despite the fact that the individual customers may have paid
20 contributions ranging from \$0 to \$2,000. Hernando County, which charges
21 uniform water and wastewater rates to customers served by non-
22 interconnected facilities owned and operated by the Hernando County

1 Utilities Department, has collected contributions ranging from \$0 to
2 \$2,000. This fact was admitted by the Hernando County Utilities Director
3 in Docket No. 930880-WS.

4 For all of these reasons, we believe the establishment of uniform
5 service availability charges to be assessed to Southern States' customers
6 statewide is the most reasonable and proper means of calculating these
7 charges.

8 **Q. WHAT ARE THE SERVICE AVAILABILITY CHARGES WHICH**
9 **SOUTHERN STATES IS PROPOSING IN THIS PROCEEDING?**

10 **A.** Volume VIII of the minimum filing requirements ("MFRs") identifies the
11 service availability charges we are requesting for the various service
12 classifications: Conventional water treatment: \$750; Reverse Osmosis
13 water treatment: \$1,500; wastewater service: \$1,500.

14 **Q. HOW DID SOUTHERN STATES ARRIVE AT THESE CHARGES?**

15 **A.** First, we calculated the percentage of contributions to total plant in service
16 for the projected test year ending December 31, 1996. We determined that
17 32.79% of our conventional water plant in service, 10.8% of our reverse
18 osmosis water plant in service and 38.09% of our wastewater plant in
19 service as of December 31, 1996 would be contributed. Due to the
20 significant plant in service additions since rates last were established
21 through December 31, 1996, these contribution levels will not satisfy
22 Commission Rule 25-30.580 which requires that a minimum of plant in

1 service attributable to water transmission and distribution and sewage
2 collection lines be contributed. Therefore, the service availability charges
3 must be increased.

4 Second, we performed a survey of service availability charges being
5 assessed by other county, city, cooperative and investor-owned utilities
6 operating in 46 counties in Florida as of December 31, 1994. Our survey
7 requested that these utilities identify their service availability charges
8 which were broken down into the categories of meter installation fees,
9 service installation fees, line extension fees and plant capacity/impact fees.
10 The result of this survey revealed average cumulative service availability
11 charges of \$752 for water service and \$1,491 for wastewater service.
12 Summary results of our survey are provided in Exhibit ___ (FLL-2). A
13 copy of the entire survey is provided in Volume VIII, Book 1. Based on
14 the survey results, we determined that our proposed service availability
15 charges were consistent with the average charges being assessed by
16 utilities statewide.

17 Third, we analyzed our survey results to identify the service
18 availability charges assessed by the utilities, public or private, providing
19 service in proximity to our service areas -- our competitors. We
20 established our charges in an attempt to keep Southern States' charges
21 competitive with these utilities.

22 Fourth, we determined that our charges must begin at a level which

1 not only is competitive from the start but which also would remain
2 competitive when the accumulation of funds prudently invested ("AFPI")
3 charges were added.

4 Fifth, we determined the minimum and maximum level of
5 cumulative service availability charges necessary to comply with the
6 Commission's rule.

7 Sixth, we analyzed all of the above information and determined that
8 at the proposed charges, 56% of the facilities currently serving the
9 conventional water treatment class, 11.36% of the facilities currently
10 serving the reverse osmosis water treatment class and 43% of the facilities
11 currently serving the wastewater class would be contributed at build out.
12 These proposed charges each would satisfy the Commission's rule.

13 Seventh, we determined that the minimum service availability
14 charge necessary to comply with the minimum level under the
15 Commission's rule for the conventional water treatment class would be
16 \$689. For the reverse osmosis treatment class, the minimum charge to
17 comply would be \$32. For the wastewater class, the minimum would be
18 \$493. Exhibit ___ (FLL-3) provides the minimum and maximum charges
19 to comply with the Commission's rule; SSU's present charges; as well as
20 stand-alone charges and proposed uniform charges for service availability
21 for conventional water treatment, reverse osmosis water treatment and
22 wastewater service.

1 Finally, we determined that the creation of separate service
2 availability charges for each service area so as to comply with even the
3 minimum contribution level established in Rule 25-30.580 would result in
4 widely divergent rates ranging from \$0 (for several service areas) to
5 \$260,636 (for the Holiday Heights service area) for residential
6 conventional water treatment, for example. We also determined that some
7 of the service area specific rates would render Southern States
8 uncompetitive with competing utilities in proximity to our service areas.
9 Southern States must remain competitive with these utilities to foster
10 growth in our service areas, thus contributing to the efficiencies and
11 economies of scale which would permit our water and wastewater service
12 rates to remain as low as possible. Therefore, we concluded that the
13 charges which I just identified were reasonable and prudent to propose to
14 the Commission.

15 **Q. IS SSU REQUESTING AUTHORITY TO COLLECT AN**
16 **ALLOWANCE FOR FUNDS PRUDENTLY INVESTED?**

17 **A.** Yes. Volume VII of the MFRs provides the data and requested allowance
18 for funds prudently invested or "AFPI" charges being requested by SSU.
19 With the following three exceptions, the calculation of the proposed
20 charges was purely mechanical in nature. First, SSU proposes to cap the
21 AFPI charges for any service area at an amount equal to the applicable
22 SAC charge. Thus, the AFPI charge for conventional water would be

1 capped at \$750, the maximum AFPI for reverse osmosis water would be
2 \$1,500 and \$1,500 would be the maximum AFPI charge for wastewater.
3 This cap is proposed in an attempt to maintain total charges for customers
4 connecting to SSU's facilities for the first time which are at least
5 somewhat competitive with the charges assessed by neighboring utilities.
6 The alternative if no cap were applied -- AFPI charges totalling many
7 thousands of dollars -- would thwart growth, would never be collected and
8 would not serve any good to SSU , our shareholders or our customers.
9 The second exception to the purely mechanical application of the
10 AFPI charge, and the cap, was SSU's decision to apply the cap to AFPI
11 charges even where the application of the cap served to reduce the
12 previously existing AFPI charge. There were only three instances of this
13 type: for the Chuluota, Florida Central Commerce Park and Marco Island
14 wastewater service areas. SSU believes that the cap previously discussed
15 is reasonable and necessary to assist growth and we did not believe these
16 two limited instances where the cap was lower than the existing charge
17 required deviation from the theoretical basis for applying the cap.
18 Third, we compared the product of multiplying the existing AFPI
19 charges by the ERCs which remained at the time the existing charges were
20 set against the product reached when a newly calculated AFPI charge was
21 multiplied by the remaining ERCs at this time. Subject to the cap
22 discussed above, we left the existing AFPI charges in place where the total

1 revenue collected under the existing charge was greater than the revenue
2 which could be expected if new AFPI charges were implemented.

3 **Q. IS THE COMPANY'S PROPOSED RATE STRUCTURE A**
4 **CONSERVATION RATE STRUCTURE?**

5 A. Yes. As Southern States' witness John Whitcomb will testify, the water
6 rate structure we are proposing is a conservation rate structure which meets
7 the criteria established for the Southwest Florida Water Management
8 District ("SWFWMD") in a 1993 study by Brown and Caldwell, which Mr.
9 Whitcomb refers to as the "Conservation Rate Structure Study." As
10 Southern States has indicated since the Commission approved the uniform
11 rate structure for 90 of our water service areas in Docket No. 920199-WS,
12 the uniform rate structure approved in that docket was a conservation rate
13 under the Conservation Rate Structure Study. Mr. Whitcomb will describe
14 the conservation aspects of the Company's proposed rate structure in
15 detail.

16 **Q. HAS THE COMPANY PERFORMED AN ANALYSIS OF THE**
17 **PROJECTED IMPACT THAT THE CONSERVATION RATE**
18 **STRUCTURE WILL HAVE ON CONSUMPTION?**

19 A. Yes. Mr. Whitcomb has provided this information based upon an
20 Elasticity Study and associated models created for SWFWMD.

21 **Q. HAS THE COMPANY MADE ANY OTHER ADJUSTMENTS TO**
22 **CONSUMPTION FOR PURPOSES OF CALCULATING RATES IN**

1 **THIS PROCEEDING?**

2 A. Yes. As SSU witness Carlyn Kowalsky will testify, the Company has had
3 an award winning water conservation program in place for several years.
4 To date, and in addition to the water conservation impacts of the uniform
5 rate structure in effect since September 1993, our efforts have been
6 primarily in the area of customer education concerning water conservation
7 and water conserving techniques. Our efforts have included videos,
8 brochures, newsletters, newspaper advertisements, sponsoring the 4-H
9 organization in its xeriscaping promotional program, Small Change Theater
10 group presentations to elementary school children, SSU employee
11 presentations to customer groups, homeowners' associations, business
12 associations and the like. In this proceeding, Southern States is requesting
13 that the Commission approve certain additions to our conservation
14 program. Our expanded conservation program is expected to achieve
15 water conservation in the service areas with the highest historical
16 consumption levels. Ms. Kowalsky projects that there will be a reduction
17 in consumption as a result of this expanded program. We have made this
18 adjustment to consumption in the MFRs. Also, SSU has reduced 1996
19 water consumption to reflect the conversion of certain water customers to
20 effluent reuse for irrigation.

21 **Q. IS SSU PROPOSING ANY OTHER INNOVATIONS IN THIS**
22 **PROCEEDING TO THE WAY RATES PREVIOUSLY HAVE BEEN**

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

SET FOR SSU?

A. Yes. As Dr. John Whitcomb confirms in his testimony, SSU faces an inordinate level of financial and business risk as compared to water utilities operating in other parts of the country due to circumstances beyond SSU's control, such as weather. Dr. Roger Morin also confirms the higher level of risk which investors perceive in the Florida water industry in general and SSU, specifically, as compared to water utilities in other parts of the country and electric and gas utilities everywhere. The testimony of these two experts has served merely to confirm what we at SSU have known to be true based upon our experience at SSU. We have reacted to these adverse circumstances by proposing a revenue adjustment mechanism which we have referred to as a weather normalization clause or "WNC" for the Commission's consideration in this proceeding.

Q. COULD YOU PROVIDE A STEP BY STEP DESCRIPTION OF THE MECHANICS OF THE WEATHER NORMALIZATION CLAUSE?

A. Yes. Exhibit _____ (FLL-4) contains copies of the proposed monthly worksheets which demonstrate the mechanics of the WNC for the proposed conventional and reverse osmosis treatment classes. The WNC is designed to provide monthly adjustments in the gallonage charge to reflect deviations from the target consumption levels per bill to be established in this proceeding. In other words, the basis for any WNC revenue adjustment is the monthly deviation of actual consumption per bill to the

1 projected test year consumption per bill ordered in our rate case and upon
2 which rates are set. The methodology is similar to the monthly
3 adjustments under gas adjustment clauses used by local distribution
4 companies in the gas industry which use as a basis the price per dekatherm
5 (dth) of gas purchased from suppliers at the time rates are established.
6 There are ten steps in computing the monthly WNC adjustment. The steps
7 include the following:

8 Step One: Calculate the deviation between the actual monthly
9 consumption per bill and the test year approved target consumption per bill
10 (Line 15).

11 Step Two: Multiply the deviation in gallons per bill indicated in Step One
12 by the number of bills (Line 20).

13 Step Three: Multiply the number of gallons calculated in Step Two by the
14 Commission approved gallonage charge to determine the monthly WNC
15 revenue rebate or surcharge amount (Line 22).

16 Step Four: Calculate the true up adjustment to reflect any deviation
17 between the prior WNC revenue adjustment amount billed versus collected
18 (Line 27).

19 Step Five: Add the true up revenue amount to the monthly WNC revenue
20 rebate or surcharge calculated in Step Three (Line 31).

21 Step Six: Add the WNC revenue amount calculated in Step Five to the
22 accumulated WNC balance (Line 30) which has resulted from prior WNC

1 calculations to obtain the new accumulated WNC balance.

2 Step Seven: Divide the new accumulated WNC balance by 12 (Line 32).

3 One twelfth of the accumulated balance will be the WNC revenue to be
4 billed in the next billing period. The remaining revenue will constitute the
5 accumulated WNC revenue balance to be used in the next month's WNC
6 revenue calculation (Line 33).

7 Step Eight: Multiply the consumption per bill targeted for the month in
8 which the adjustment is to be billed (two months hence) (Line 39) by the
9 number of bills issued in the current month (Line 40) to determine the
10 targeted consumption in the month to be billed.

11 Step Nine: Divide the WNC monthly revenue adjustment (Line 38) by the
12 targeted consumption in gallons calculated in Step Eight. The product of
13 this division is the WNC adjustment to the gallonage charge for the month
14 to be billed.

15 Step Ten: Apply the WNC adjusted gallonage charge to the consumption
16 in the month to be billed and begin at Step One again.

17 **Q. COULD YOU EXPLAIN WHY THERE IS AN ACCUMULATED**
18 **WNC BALANCE, AS DESCRIBED IN STEP SIX, AND WHY THE**
19 **BALANCE IS DIVIDED BY 12 TO DETERMINE THE WNC**
20 **REVENUE TO BE COLLECTED IN ANY GIVEN MONTH?**

21 **A.** We determined that the monthly WNC rebate or surcharge should not
22 adjust for the entire revenue deviation experienced each month since to do

1 so could result in wide fluctuations in the gallonage charge from month to
2 month. Therefore, we analyzed mechanisms to spread back WNC revenue
3 adjustments over 2 month, 6 month and 12 month periods. Exhibit _____
4 (FLL-5) provides demonstrations of the WNC for the conventional and
5 reverse osmosis classes in 1992, 1993 and 1994 using 2, 6 and 12 month
6 spread back periods applied to the base of the consumption per bill
7 determined in Docket No. 920199-WS. Reference to Line 42 of the
8 conventional water treatment schedules in the exhibit indicates that under
9 a 12 month spread back, the monthly WNC adjustment fluctuated during
10 the period 1992 to 1994 between a \$.09 rebate and a \$.01 surcharge.
11 Under a 6 month spread back over the same period, the monthly WNC
12 adjustment fluctuated between a \$.16 rebate and a \$.07 surcharge. Under
13 a 2 month spread back, the monthly WNC adjustment fluctuated between
14 a \$.33 rebate and a \$.19 surcharge. It is clear that the longer spread back
15 period minimizes the volatility in the gallonage charge adjustment from
16 month to month. This finding is confirmed by performing the same review
17 of the monthly fluctuation in the WNC adjustment over the same period
18 for the reverse osmosis class. Since SSU wished to moderate the volatility
19 of the adjustment in the monthly gallonage charge, we determined that the
20 use of a 12 month spread back is most reasonable.

21 **Q. IS THERE ANYTHING ELSE ABOUT THE WNC ADJUSTMENT**
22 **THAT SSU IS PROPOSING WHICH THE COMMISSION SHOULD**

1 **KNOW ABOUT?**

2 A. Yes. As indicated in Step Four of the WNC process I just described and
3 assuming an ongoing WNC mechanism is in place, it should be understood
4 that the WNC revenue adjustment calculated for any given month will not
5 actually be reflected in customer bills until two months later. In other
6 words, there is a two month lag between the calculation of the revenue
7 adjustment calculated for, say, January, and the time the revenue
8 adjustment is converted to an adjustment in the gallonage charge on the
9 customer's March bill. There also is an additional two month lag between
10 the time the WNC adjustment is billed -- March -- and the reconciliation
11 or "true up" of the billed adjustment with amounts actually collected,
12 which reconciliation would occur in May. Therefore, each month a "true
13 up" of billing and collections will be performed to get the pot right.

14 **Q. COULD YOU FURTHER DESCRIBE WHAT YOU INTEND TO**
15 **SHOW BY EXHIBIT ____ (FLL-5)?**

16 A. Yes. As I described earlier, Exhibit ____ (FLL-5) confirms that there is
17 less volatility in the monthly gallonage charge if a twelve month spread
18 back is used. Another purpose of this exhibit is to give the Commission
19 a demonstration of how the WNC will work by using the consumption per
20 bill determined in Docket No. 920199-WS and applying the WNC to the
21 years 1992, 1993 and 1994. A review of this exhibit reveals that the
22 conventional treatment class would have received rebates of \$183,825 and

1 \$299,684 in 1992 and 1993, respectively, and in 1994, the Company would
2 have received \$488,330 in surcharges under the twelve month spread back
3 mechanism.

4 **Q. WOULD YOU CHARACTERIZE THIS LEVEL OF ADJUSTMENT**
5 **ANNUALLY AS SIGNIFICANT?**

6 A. Yes. Although the amount of annual adjustment may not appear
7 significant in and of itself in a given year, Dr. Roger A. Morin confirms
8 that the mere existence of the WNC adjustment serves to reduce SSU's
9 cost of equity in the magnitude of 25 basis points. Similar cost reductions
10 can be expected from debt providers given the beneficial impact which the
11 existence of this adjustment should have on the perceived level of risk
12 associated with SSU's operations. Also, it must be remembered that the
13 operation of the WNC adjustment will be most critical during periods
14 when consumption deviates significantly from the consumption
15 experienced in the base year. According to Dr. Whitcomb, water utilities
16 operating in Florida probably are exposed to higher risk of significant
17 deviations than utilities in any other state.

18 **Q. COULD IT BE SAID THAT THE WNC ADJUSTMENT PROMOTES**
19 **HIGHER LEVELS OF WATER CONSUMPTION SINCE IT**
20 **REDUCES THE GALLONAGE CHARGE WHEN CUSTOMERS**
21 **USE MORE THAN THE PROJECTED AMOUNT OF WATER?**

22 A. We do not believe that such an assertion would be accurate. We do not

1 believe that individual customers will intentionally consume more water
2 in Month 1 in the hope that all other customers will do the same so as to
3 result in a slightly reduced gallonage charge several months later. First,
4 the customers acting this way would end up paying the higher gallonage
5 charge in Month 1 for the water consumed. Second, if other customers do
6 not also consume water at levels above the projected amount, no reduction
7 to the gallonage charge will materialize. Third, it would be inappropriate
8 to assume that all customers will adjust their consumption habits so as to
9 achieve slightly lower gallonage charges in the future. Instead, we believe
10 that our customers are reasonable and either do now or will soon
11 understand that adjusting water use habits to achieve conservation is a
12 must. With this understanding, it is interesting to note that a customer
13 who consumed more water in Month 1 to achieve a reduced gallonage
14 charge in a subsequent month would not see a decrease in the gallonage
15 charge proportional to such customer's increased usage. This is because
16 the amount of the gallonage charge reduction will be determined company-
17 wide and thus the reduced charge will be provided to all customers not just
18 the excessive user. In this way, excessive consumption by customers
19 acting in this fashion will provide a double benefit to customers who are
20 using less water by reducing the unit price they are paying for the
21 decreased volume of water they are using.

22 **Q. IF CUSTOMERS REACT TO THE CONSERVATION MESSAGE BY**

1 **REDUCING CONSUMPTION IN AMOUNTS WHICH EXCEED DR.**
2 **WHITCOMB'S ELASTICITY ADJUSTMENT, THEY WILL PAY**
3 **HIGHER GALLONAGE CHARGES AS A RESULT OF THE WNC**
4 **ADJUSTMENT. IS THIS EQUITABLE?**

5 **A.** We anticipate some customer confusion as a result of the fact that the
6 WNC adjustment will adjust the gallonage charge upward where customers
7 react positively to the conservation message. However, it must be
8 remembered that the alternative to water conservation is increased charges
9 associated with water plant expansions, wellfield relocations -- as is
10 possible in Volusia County -- and, potentially, the construction of costly
11 reverse osmosis facilities. When these alternatives are considered, the
12 benefits of conserving water are more clear.

13 **Q. DR. WHITCOMB SUGGESTS THAT THE IMPLEMENTATION OF**
14 **A WNC ADJUSTMENT WILL SIMPLIFY THE REGULATORY**
15 **PROCESS, REDUCE REGULATORY COST AND DRAMATICALLY**
16 **INCREASE UTILITY EFFORTS TO PROMOTE WATER**
17 **CONSERVATION. DO YOU AGREE?**

18 **A.** Yes. In addition to the other benefits I previously discussed, the
19 implementation of the WNC adjustment should simplify the regulatory
20 process by removing the necessity of aggressively litigating the appropriate
21 consumption level to use for rate-setting purposes. This process
22 simplification results in rate case cost reduction since less time will be

1 spent on this issue going forward. Also, any impediment to the promotion
2 of water conservation, conscious or otherwise, would be eliminated for any
3 utility authorized to implement a WNC adjustment.

4 **Q. DO YOU HAVE ANY COMMENTS CONCERNING THE USED**
5 **AND USEFUL METHODOLOGIES USED BY SOUTHERN STATES**
6 **IN THIS PROCEEDING?**

7 A. Southern States has not adjusted the used and useful levels for facilities to
8 a level below the level set forth in the prior Commission order establishing
9 the used and useful level of such facilities -- absent some modification by
10 Southern States of the capacity of the particular facility. A utility must
11 make determinations of the capacity of facilities at the time they are
12 designed and certainly no later than the time that they are constructed.
13 The prudence of that capacity determination and associated cost must be
14 measured by the information and alternatives available to the utility at the
15 time the determination is made. Once the utility's capacity determination
16 is determined to have been prudent, as recognized by the Commission
17 including the associated investment in the determination of revenue
18 requirements in the past, the utility should not be exposed to the
19 uncertainty of its ability to continue to recover its investment for reasons
20 beyond the utility's control, i.e., higher than normal rainfall, customer
21 conservation efforts. For these reasons, we do not believe it would be
22 proper to deny Southern States recovery of its investment in facilities

1 previously determined to have been used and useful where no capacity
2 modifications, i.e., expanded plant, have been made.

3 Southern States also has not imputed CIAC against the
4 margin reserves we have requested for the 1996 test year used and
5 useful calculations. There are two primary reasons for not
6 imputing CIAC against the margin reserve. First, in the past, the
7 Commission has permitted a margin reserve, imputed CIAC against
8 the margin reserve and stopped there. The result has been that
9 Southern States has suffered from the imputation of cash which it
10 does not have, and may never obtain from customers. If a CIAC
11 imputation were to be made, we believe a corresponding imputation
12 of cash would have to be made to the balance sheet and that the
13 cash imputation must be included in the calculation of the
14 Company's working capital. This third step is necessary to
15 recognize that if CIAC is actually paid to SSU, we then can invest
16 that money and earn a market return on it. If CIAC merely is
17 imputed and no corresponding adjustment is made to cash on the
18 balance sheet, then Southern States is penalized.

19 Second, by imputing CIAC against the margin reserve, the
20 Commission places the risk that connections will occur on Southern
21 States and our shareholders. Since the portion of plant assumed
22 contributed by this imputation is not included in AFPI, if the

1 connections do not occur, Southern States never will be able to
2 recover its investment (or a return thereon) in the facilities
3 associated with the imputed CIAC. Again, this acts as a penalty
4 against the Company. Southern States, like any electric or other
5 utility, has a continuing obligation to be able to serve existing as
6 well as new customers in our service territories. This continuing
7 obligation relates both to an ability to provide additional volumes
8 of water or wastewater service required by existing customers as
9 well as to provide service required by new customers. This
10 obligation to serve is part of what is recognized in the margin
11 reserve. The obligation to be able to provide peak levels of service
12 upon customer demand exists regardless of whether customers, new
13 or existing, ever require such service. Yet, by imputing CIAC, the
14 Commission assumes that the margin reserve applies only to new
15 customers and, more importantly, that all of the new customers will
16 have connected to our facilities on Day 1 and will have already
17 provided SSU cash CIAC on that day. Obviously, neither of these
18 assumptions are valid.

19 Another factor which should be recognized in the margin
20 reserve is that it is impossible to construct facilities in customer by
21 customer increments such that the facilities are only capable of
22 providing service to the customers actually connected at a given

1 point in time. Indeed, in addition to being prohibitively expensive,
2 engineering design practices and DEP rules would prohibit such a
3 practice. While these facts are considered part of the economies of
4 scale discussed by Southern States' engineering witnesses, these
5 facts also confirm the inequity of imputing CIAC in a manner
6 which assumes that actual connections will not only occur but will
7 occur immediately.

8 Moreover, since the obligation to provide service is a
9 continuing one, the capacity used to serve every new actual
10 connection must be replaced with additional capacity to not only
11 serve future customers but to meet the potential additional
12 consumption needs of existing customers. For all of these reasons,
13 an imputation of CIAC is not proper, particularly without an
14 adjustment to cash on the balance sheet and inclusion of such cash
15 in the working capital calculations. SSU witness Hugh Gower, the
16 former southeastern area director for Arthur Andersen & Co.'s
17 Utilities and Telecommunications Division, provides further support
18 for the Company's position that CIAC should not be imputed
19 against the margin reserve.

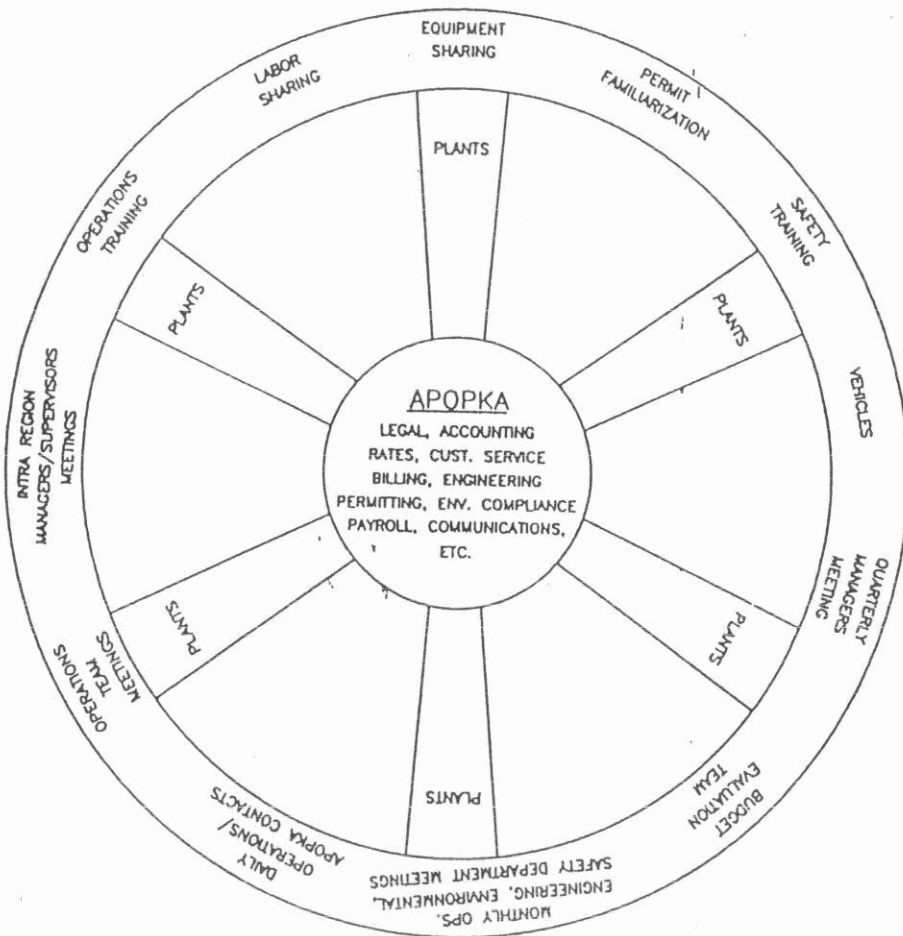
20 **Q. ARE YOU SPONSORING THE SCHEDULES B-10 IN THE MFRS**
21 **REGARDING RATE CASE EXPENSE?**

22 **A. Yes.** The B-10 schedules indicate our estimated rate case expense of

1 \$995,152. This projected expense compares favorably to the \$1,302,191
2 of rate case expense approved in the Commission's final order in Docket
3 No. 920199-WS, particularly since this proceeding includes 141 service
4 areas versus the 127 service areas included in Docket No. 920199-WS. In
5 short, we are projecting a decrease in rate case expense from
6 approximately \$10,253 per service area in Docket No. 920199-WS to
7 \$7,058 per service area in this proceeding or an approximately 31%
8 reduction in rate case expense per service area. Of course, it was our
9 intent to reduce expenses wherever possible, including the use of in-house
10 expertise instead of consultants or other experts wherever possible.
11 However, we determined that the interests of the Commission, our
12 Company and our customers best would be served by our securing the
13 services of outside experts in cost of capital, rate design and rate
14 engineering issues, which we believe will be among the most controversial
15 issues in the proceeding as well as on only a few other issues.

16 **Q. DOES THAT CONCLUDE YOUR DIRECT TESTIMONY?**

17 **A. Yes, it does.**



- LEGAL
- ACCOUNTING
- RATES
- CUSTOMER SERVICE
- BILLING
- ENGINEERING
- PERMITTING
- ENVIRONMENTAL COMPLIANCE
- PAYROLL
- COMMUNICATIONS
- EQUIPMENT SHARING
- PERMIT FAMILIARIZATION
- SAFETY TRAINING
- VEHICLES
- QUARTERLY MANAGERS MEETING
- BUDGET EVALUATION TEAM
- MONTHLY OPS, ENGINEERING, ENVIRONMENTAL, SAFETY DEPARTMENT MEETINGS
- DAILY OPERATIONS/APOPKA CONTACTS

- OPERATIONS TEAM MEETINGS
- INTRA REGION MANAGERS/SUPERVISORS MEETINGS
- OPERATIONS TRAINING
- LABOR SHARING
- FINANCING
- PURCHASING
- FLEET MANAGEMENT
- TELECOMMUNICATIONS
- INSURANCE
- DATA PROCESSING
- CASH MANAGEMENT
- BUDGETING
- PROPERTY ACCOUNTING
- PROJECT ADMINISTRATION
- TAX ADMINISTRATION
- OFFICE SERVICES
- RECORDS MANAGEMENT
- FINANCIAL PLANNING
- AUDIT



WAGON WHEEL ANALOGY

PART 1 OF 1
CAD FILE DH-WHEEL
APPLICATION

Approved by Customer/Supplier/Utility/Regulatory Authority
 Date: 11/11/2008

PLZF 0492, Jan 21, 1998 - 08/9828

MINIMUM, MAXIMUM AND AVERAGE SERVICE AVAILABILITY CHARGES

The number of charges, and the minimum, maximum and average service availability charges for water and wastewater for each category of utility analyzed in SSU's 1994 statewide survey (excluding SSU charges) are as follows:

<u>Water Utility or Utility Systems</u>	<u>No. of Charges</u>	<u>Minimum</u>	<u>Maximum</u>	<u>Average</u>
City	122	\$100	\$2,225	\$ 707
Co-op	3	\$325	\$ 675	\$ 472
County	25	\$ 90	\$3,919	\$1,311
FPSC	<u>42</u>	\$ 65	\$1,829	\$ 564
TOTAL	192	\$ 65	\$3,917	\$ 752

<u>Wastewater Utility or Utility Systems</u>	<u>No. of Charges</u>	<u>Minimum</u>	<u>Maximum</u>	<u>Average</u>
City	112	\$ 75	\$4,393	\$1,407
Co-op	1	\$3,000	\$3,000	\$3,000
County	24	\$ 625	\$4,066	\$1,909
FPSC	<u>10</u>	\$ 360	\$2,651	\$1,272
TOTAL	147	\$ 75	\$4,393	\$1,491

SUMMARY OF TOTAL WATER AND WASTEWATER SERVICE AVAILABILITY CHARGES - 1996
Present, Stand Alone and Proposed Charges

Company: SSU

Docket No.: 950495

Test Year Ended: 12/31/96

Historical [] Projected [X]

Line No.	PLANT	(1) MINIMUM CHARGE	(2) MAXIMUM CHARGE	(3) PRESENT CHARGES	1996	
					(4) STAND ALONE CHARGES	(5) PROPOSED UNIFORM CHARGES
WATER						
FPSC CONVENTIONAL TREATMENT						
1	Amelia Island	\$0	\$0	\$626	\$596	\$750
2	Apache Shores	\$11,469	\$12,623	\$225 (a)	\$608	\$750
3	Apple Valley	\$688	\$1,006	\$225 (a)	\$657	\$750
4	Bay Lake Estates	\$1,132	\$5,626	\$225 (a)	\$777	\$750
5	Beacon Hills	\$0	\$0	\$225 (a)	\$1,078	\$750
6	Beechers Point	\$0	\$0	\$575	\$2,177	\$750
7	Buenaventura Lakes	\$2,462	\$48,797	\$535	\$510	\$750
8	Carlton Village	\$1,436	\$5,502	\$225 (a)	\$1,876	\$750
9	Chuluota	\$3,116	\$5,622	\$225 (a)	\$1,584	\$750
10	Citrus Park	\$0	\$0	\$225 (a)	\$432	\$750
11	Citrus Springs	\$0	\$0	\$784	\$1,005	\$750
12	Crystal River	\$0	\$331	\$225 (a)	\$1,554	\$750
13	Daetwyler Shores	\$5,741	\$7,962	\$225 (a)	\$457	\$750
14	Deep Creek	\$393	\$305	\$1,310	\$611	\$750
15	Deltona Lakes	\$0	\$991	\$559	\$549	\$750
16	Dol Ray Manor	\$2,140	\$12,363	\$225 (a)	\$964	\$750
17	Druid Hills	\$65,592	\$325,024	\$225 (a)	\$813	\$750
18	East Lake Harris Estates	\$12,343	\$18,117	\$225 (a)	\$2,465	\$750
19	Enterprise	\$0	\$0	\$250	\$529	\$750
20	Fern Park	\$8,700	\$11,475	\$225 (a)	\$1,314	\$750
21	Fern Terrace	\$0	\$0	\$225 (a)	\$781	\$750
22	Fishermans Haven	\$0	\$0	\$225 (a)	\$382	\$750
23	Fountains	\$0	\$16,622	\$225 (a)	\$3,290	\$750
24	Fox Run	\$0	\$1,104	\$225 (a)	\$2,938	\$750
25	Friendly Center	\$0	\$0	\$225 (a)	\$432	\$750
26	Geneva Lake Estates	\$1,895	\$8,887	\$225 (a)	\$635	\$750
27	Golden Terrace	\$0	\$0	\$225 (a)	\$854	\$750
28	Gospel Island Estates	\$0	\$0	\$225 (a)	\$1,253	\$750
29	Grand Terrace	\$0	\$0	\$225 (a)	\$814	\$750
30	Harmony Homes	\$0	\$0	\$225 (a)	\$1,155	\$750
31	Hermits Cove	\$0	\$0	\$225 (a)	\$1,026	\$750
32	Hobby Hills	\$172	\$348	\$225 (a)	\$518	\$750
33	Holiday Haven	\$0	\$0	\$225 (a)	\$358	\$750
34	Holiday Heights	\$260,636	\$3,531,392	\$0	\$1,449	\$750
35	Imperial Terrace	\$0	\$0	\$225 (a)	\$760	\$750
36	Intercession City	\$602	\$1,480	\$225 (a)	\$715	\$750
37	Interlachen Lake Park Manor	\$1,273	\$1,581	\$225 (a)	\$596	\$750
38	Jungle Den	\$0	\$0	\$225 (a)	\$317	\$750
39	Keystone Club Estates	\$1,152	\$1,886	\$225 (a)	\$1,001	\$750
40	Keystone Heights	\$754	\$985	\$225 (a)	\$659	\$750
41	Kingswood	\$535	\$2,212	\$225 (a)	\$290	\$750
42	Lake Ajay	\$0	\$0	\$225 (a)	\$2,060	\$750
43	Lake Brantley	\$22,334	\$229,153	\$225 (a)	\$2,151	\$750
44	Lake Conway Park	\$4,951	\$7,459	\$225 (a)	\$390	\$750
45	Lake Harriet Estates	\$1,904	\$9,970	\$225 (a)	\$493	\$750
46	Lakeside	\$1,434	\$6,100	\$225 (a)	\$2,516	\$750
47	Lakeview Villas	\$936	\$5,354	\$225 (a)	\$950	\$750
48	Lehigh	\$15,564	\$21,374	\$993	\$818	\$750
49	Leilani Heights	\$2,219	\$30,081	\$225 (a)	\$693	\$750
50	Leisure Lakes	\$5,466	\$6,789	\$375	\$587	\$750
51	Marco Shores	\$34,982	\$57,321	\$1,087	\$1,974	\$750

(a) Includes meter and service charges only. The main extension charge is additional and based on actual cost less twenty percent.

SUMMARY OF TOTAL WATER AND WASTEWATER SERVICE AVAILABILITY CHARGES - 1996
Present, Stand Alone and Proposed Charges

Company: SSU
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Line No.	PLANT	(1) MINIMUM CHARGE	(2) MAXIMUM CHARGE	(3) PRESENT CHARGES	(4) 1996	
					(5) STAND ALONE CHARGES	(6) PROPOSED UNIFORM CHARGES
52	Marion Oaks	\$872	\$804	\$898	\$1,490	\$750
53	Meredith Manor	\$53,194	\$78,469	\$225 (a)	\$600	\$750
54	Morningview	\$0	\$0	\$225 (a)	\$1,600	\$750
55	Oak Forest	\$1,680	\$5,400	\$225 (a)	\$1,101	\$750
56	Oakwood	\$0	\$0	\$225 (a)	\$258	\$750
57	Palisades	\$0	\$0	\$225 (a)	\$1,716	\$750
58	Palm Port	\$0	\$167,381	\$225 (a)	\$983	\$750
59	Palm Terrace	\$0	\$0	\$225 (a)	\$323	\$750
60	Palm Valley	\$0	\$0	\$225 (a)	\$3,359	\$750
61	Palms Mobile Home Park	\$2,374	\$24,724	\$225 (a)	\$1,254	\$750
62	Picciola Island	\$783	\$3,194	\$225 (a)	\$488	\$750
63	Pine Ridge	\$1,300	\$1,044	\$1,183	\$1,607	\$750
64	Pine Ridge Estates	\$0	\$1,261	\$225 (a)	\$1,210	\$750
65	Piney Woods	\$3,725	\$14,538	\$225 (a)	\$1,203	\$750
66	Point O Woods	\$0	\$65,694	\$225 (a)	\$1,437	\$750
67	Pomona Park	\$1,305	\$2,415	\$225 (a)	\$608	\$750
68	Postmaster Village	\$1,487	\$2,225	\$225 (a)	\$1,349	\$750
69	Quail Ridge	\$0	\$32,171	\$225 (a)	\$3,097	\$750
70	Remington Forest	\$0	\$0	\$225 (a)	\$1,275	\$750
71	River Grove	\$0	\$0	\$225 (a)	\$876	\$750
72	River Park	\$1,189	\$2,083	\$225 (a)	\$541	\$750
73	Rosemont / Rolling Green	\$3,080	\$79,067	\$825	\$1,975	\$750
74	Salt Springs	\$0	\$0	\$225 (a)	\$1,914	\$750
75	Saffira Villas	\$0	\$0	\$225 (a)	\$1,069	\$750
76	Silver Lake Oaks	\$855	\$21,974	\$225 (a)	\$2,415	\$750
77	Silver Lakes/Western Shores	\$0	\$0	\$225 (a)	\$815	\$750
78	Skycrest	\$33,779	\$347,545	\$225 (a)	\$2,531	\$750
79	Spring Garden	\$0	\$1,522	\$225 (a)	\$410	\$750
80	St. Johns Highlands	\$1,161	\$7,911	\$225 (a)	\$612	\$750
81	Stone Mountain	\$894	\$4,694	\$225 (a)	\$1,158	\$750
82	Sugar Mill	\$0	\$0	\$1,156	\$1,136	\$750
83	Sugar Mill Woods	\$113	\$433	\$505	\$629	\$750
84	Sunny Hills	\$0	\$0	\$750	\$1,202	\$750
85	Sunshine Parkway	\$4,497,246	\$13,680,574	\$225 (a)	\$3,368	\$750
86	Tropical Park	\$9,557	\$12,768	\$225 (a)	\$833	\$750
87	University Shores	\$0	\$786	\$225 (a)	\$712	\$750
88	Valencia Terrace	\$0	\$0		\$473	\$750
89	Venetian Village	\$0	\$32,613	\$225 (a)	\$801	\$750
90	Welaka / Saratoga Harbour	\$0	\$0	\$225 (a)	\$874	\$750
91	Westmont	\$0	\$0	\$225 (a)	\$302	\$750
92	Windsong	\$0	\$0	\$225 (a)	\$1,130	\$750
93	Woodmere	\$0	\$0	\$225 (a)	\$588	\$750
94	Woolens	\$0	\$12,023	\$225 (a)	\$1,015	\$750
95	Zephyr Shores	\$857	\$2,362	\$225 (a)	\$383	\$750
96	FPSC Conventional	\$689	\$1,375		\$750	\$750
<u>REVERSE OSMOSIS</u>						
97	Burnt Store	\$1,532	\$3,913	\$579	\$2,170	\$1,500
98	Marco Island	\$0	\$192,938	\$732	\$1,446	\$1,500
99	FPSC Reverse Osmosis	\$32	\$169,168		\$1,502	\$1,500

(a) Includes meter and service charges only. The main extension charge is additional and based on actual cost less twenty percent.

SUMMARY OF TOTAL WATER AND WASTEWATER SERVICE AVAILABILITY CHARGES - 1996
Present, Stand Alone and Proposed Charges

Company: SSU
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Line No.	(1) PLANT	(2) MINIMUM CHARGE	(3) MAXIMUM CHARGE	(4) PRESENT RATES	1996	
					(5) STAND ALONE RATES	(6) PROPOSED UNIFORM RATES
<u>WASTEWATER</u>						
<u>FPSC</u>						
108	Amelia Island	\$0	\$17,263	\$634	\$1,903	\$1,500
109	Apache Shores	\$0	\$0	\$350 (a)	\$857	\$1,500
110	Apple Valley	\$16,272	\$14,457	\$350 (a)	\$507	\$1,500
111	Beacon Hills	\$0	\$0	\$350 (a)	\$1,176	\$1,500
112	Beechers Point	\$486	\$892	\$480	\$1,261	\$1,500
113	Buenaventura Lakes	\$2,361	\$18,105	\$350	\$1,549	\$1,500
114	Burnt Store	\$3,603	\$3,598	\$350 (a)	\$1,298	\$1,500
115	Chuluota	\$6,992	\$22,470	\$3,080	\$9,656	\$1,500
116	Citrus Park	\$8,536	\$31,612	\$350 (a)	\$2,006	\$1,500
117	Citrus Springs	\$0	\$0	\$500	\$1,039	\$1,500
118	Deep Creek	\$0	\$0	\$350	\$1,045	\$1,500
119	Deltona Lakes	\$0	\$0	\$498	\$2,125	\$1,500
120	Enterprise	\$0	\$1,514	\$350	\$289	\$1,500
121	Fishermans Haven	\$0	\$22	\$350 (a)	\$1,872	\$1,500
122	Florida Cent Comm Park	\$0	\$121,438	\$1,785	\$5,278	\$1,500
123	Fox Run	\$48,445	\$238,999	\$350 (a)	\$3,047	\$1,500
124	Holiday Haven	\$13,615	\$13,966	\$350 (a)	\$4,744	\$1,500
125	Jungle Den	\$1,168	\$3,456	\$350 (a)	\$2,979	\$1,500
126	Lehigh	\$31,538	\$68,127	\$997	\$1,403	\$1,500
127	Leilani Heights	\$15,408	\$45,431	\$350 (a)	\$779	\$1,500
128	Leisure Lakes	\$20,729	\$20,962	\$510	\$540	\$1,500
129	Marco Island	\$7,976	\$10,841	\$962	\$2,580	\$1,500
130	Marco Shores	\$1,087	\$6,036	\$962	\$2,210	\$1,500
131	Marion Oaks	\$4,032	\$7,448	\$1,050	\$1,408	\$1,500
132	Meredith Manor	\$0	\$0	\$350 (a)	\$885	\$1,500
133	Morningview	\$0	\$15,291	\$350 (a)	\$620	\$1,500
134	Palm Port	\$0	\$992	\$350 (a)	\$1,150	\$1,500
135	Palm Terrace	\$16,070	\$16,096	\$350 (a)	\$494	\$1,500
136	Park Manor	\$86,256	\$339,793	\$350 (a)	\$1,187	\$1,500
137	Point O Woods	\$0	\$2,621	\$350 (a)	\$1,676	\$1,500
138	Salt Springs	\$0	\$0	\$350 (a)	\$1,171	\$1,500
139	Silver Lake Oaks	\$445	\$1,890	\$350 (a)	\$1,912	\$1,500
140	South Forty	\$6,486	\$20,625	\$350 (a)	\$3,923	\$1,500
141	Spring Gardens	\$0	\$437	\$350 (a)	\$469	\$1,500
142	Sugar Mill	\$3,729	\$7,291	\$892	\$1,421	\$1,500
143	Sugarmill Woods	\$0	\$0	\$2,330	\$857	\$1,500
144	Sunny Hills	\$0	\$0	\$590	\$1,313	\$1,500
145	Sunshine Parkway	\$3,891	\$23,269	\$350 (a)	\$6,908	\$1,500
146	Tropical Isles	\$662	\$1,794		\$6,270	\$1,500
147	University Shores	\$0	\$22,824	\$350 (a)	\$1,380	\$1,500
148	Valencia Terrace	\$2,838	\$4,789		\$621	\$1,500
149	Venetian Village	\$0	\$4,573	\$350 (a)	\$939	\$1,500
150	Woodmere	\$0	\$0	\$350 (a)	\$1,144	\$1,500
151	Zephyr Shores	\$2,102	\$2,720	\$350 (a)	\$891	\$1,500
152	FPSC Total	\$493	\$10,540		\$1,503	\$1,500

(a) Includes service charge only. The main extension charge is additional and is based on actual cost less twenty percent.

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 950495-WS (1996 PROJECTED) TARGET YEAR WITH 12-MONTH SPREAD BACK (1996 ACTUALS)

Conventional Treatment - Water
 (Rebates are negative; surcharges are positive.)

PROPOSED CONVENTIONAL TREATMENT - 1996

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	MONTH REVENUE (REBATE)/SURCHARGE CALCULATED		Jan-96	Feb-96	Mar-96	Apr-96	May-96	Jun-96	Jul-96	Aug-96	Sep-96	Oct-96	Nov-96	Dec-96	TOTAL 96
2															
3	CONSUMP PER BILL (OVER)/UNDER DOCKET NO. 950495-WS - TARGET														
4															
5	TARGET CONSUMPTION PER BILL (1996 PROJECTED - DKT 950495-WS)														
6	NO OF BILLS														
7	CONSUMPTION		541,727.992	513,357.791	549,236.618	749,422.446	765,593.978	762,951.433	609,787.017	577,831.560	564,310.642	482,479.209	527,806.350	508,740.807	7,163,246.041
8	TARGET CONSUMP PER BILL (1996 PROJECTED - DKT 950495-WS)	L7/L6	6.729	6.382	6.726	9.222	9.410	9.353	7.454	7.032	6.875	5.974	6.397	6.163	7.307
9															
10	ACTUAL CONSUMPTION PER BILL (1996)														
11	NO OF BILLS														
12	CONSUMPTION														
13	ACTUAL CONSUMPTION PER BILL	L12/L11													
14															
15	ACTUAL CONSUM PER BILL (OVER)/UNDER TARGET	L8-L13													
16															
17	REVENUE (OVER)/UNDER TARGET														
18															
19	CURRENT MONTH:														
20	TOTAL CONSUMPTION (OVER)/UNDER TARGET	L15*L11													
21	APPROVED GALLONAGE CHARGE	\$2.18													
22	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21*L20													
23															
24	TRUE UP CALCULATION														
25	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE	L32 (lag 4)													
26	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE)/SURCHARGE	Note 1													
27	TRUE-UP ADJUSTMENT - (REBATE)/SURCHARGE	L25 - L26													
28															
29	REVENUES (OVER) / UNDER TARGET														
30	STARTING (OVER)/UNDER BALANCE	L33 (lag 1)													
31	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE)/SURCHARGE	L22+L27													
32	MONTHLY WNC (REBATE)/SURCHARGE REVENUES	(L30+L31)/12													
33	ACCUMULATED WNC BALANCE (OVER)/UNDER TARGET	L30+L31-L32													
34															
35	MONTH REVENUE (REBATE)/SURCHARGE BILLED		Mar-96	Apr-96	May-96	Jun-96	Jul-96	Aug-96	Sep-96	Oct-96	Nov-96	Dec-96	Jan-97	Feb-97	
36															
37	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
38	2 MTH PRIOR WNC REVENUES - (REBATE)/SURCHARGE	L32													
39	TARGET CONSUMP PER BILL (L8 OF MONTH TO BILL)	L8	6.726	9.222	9.410	9.353	7.454	7.032	6.875	5.974	6.397	6.163	6.729	6.382	
40	2 MTH PRIOR NO OF BILLS	L11													
41	TARGET CONSUMPTION	(L39*L40)													
42	WNC ADJUSTMENT - \$/MG (REBATE)/SURCHARGE	L38/L41													
43															
44	COMPARISON OF REVENUES		Jan-96	Feb-96	Mar-96	Apr-96	May-96	Jun-96	Jul-96	Aug-96	Sep-96	Oct-96	Nov-96	Dec-96	TOTAL 96
45	WITHOUT WNC														
46	TARGET REVENUES	L8*L11*L21													
47	ACTUAL REVENUES 1996 (WITHOUT WNC)	L12*L21													
48	ACTUAL REVENUES (WITHOUT WNC) (OVER)/UNDER TARGET	L46-L47													
49	WITH WNC														
50	WNC REVENUES (REBATE)/SURCHARGE	L12*L42													
51	ACTUAL REVENUES 1996 (WITH WNC)	L47+L50													
52	ACTUAL REVENUES (WITH WNC) (OVER)/UNDER TARGET	L46-L51													

Note 1: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 950495-WS (1996 PROJECTED) TARGET YEAR WITH 12-MONTH SPREAD BACK (1996 ACTUALS)

Reverse Osmosis Treatment - Water
(Rebates are negative; surcharges are positive.)

PROPOSED REVERSE OSMOSIS TREATMENT - 1996

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	MONTH REVENUE (REBATE)/SURCHARGE CALCULATED		Jan-96	Feb-96	Mar-96	Apr-96	May-96	Jun-96	Jul-96	Aug-96	Sep-96	Oct-96	Nov-96	Dec-96	TOTAL 96
2															
3	CONSUMP PER BILL (OVER)/UNDER DOCKET NO. 950495-WS - TARGET														
4															
5	TARGET CONSUMPTION PER BILL (1996 PROJECTED - DKT 950495-WS)														
6	NO OF BILLS		6,708	6,875	6,719	6,751	6,841	6,820	6,861	6,914	6,943	6,978	6,981	7,000	82,191
7	CONSUMPTION		205,359,733	181,916,321	185,909,929	254,774,954	211,035,756	224,353,931	186,528,998	130,283,154	134,293,172	128,358,260	158,568,457	182,045,665	2,163,428,331
8	TARGET CONSUMP PER BILL (1996 PROJECTED - DKT 950495-WS)	L7/L6	30,614	27,253	27,669	37,739	30,849	32,896	24,272	18,643	19,342	18,395	22,714	26,007	26,322
9															
10	ACTUAL CONSUMPTION PER BILL (1996)														
11	NO OF BILLS														
12	CONSUMPTION														
13	ACTUAL CONSUMPTION PER BILL	L12/L11													
14															
15	ACTUAL CONSUM PER BILL (OVER)/UNDER TARGET	L8-L13													
16															
17	REVENUE (OVER)/UNDER TARGET														
18															
19	CURRENT MONTH:														
20	TOTAL CONSUMPTION (OVER)/UNDER TARGET	L15*L11													
21	APPROVED GALLONAGE CHARGE	\$3.27													
22	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21*L20													
23															
24	TRUE UP CALCULATION														
25	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE	L32 (lag 4)													
26	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE)/SURCHARGE	Note 1													
27	TRUE-UP ADJUSTMENT - (REBATE)/SURCHARGE	L25 - L26													
28															
29	REVENUES (OVER) / UNDER TARGET														
30	STARTING (OVER)/UNDER BALANCE	L33 (lag 1)													
31	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE)/SURCHARGE	L22+L27													
32	MONTHLY WNC (REBATE)/SURCHARGE REVENUES	(L30+L31)/12													
33	ACCUMULATED WNC BALANCE (OVER)/UNDER TARGET	L30+L31-L32													
34															
35	MONTH REVENUE (REBATE)/SURCHARGE BILLED		Mar-96	Apr-96	May-96	Jun-96	Jul-96	Aug-96	Sep-96	Oct-96	Nov-96	Dec-96	Jan-97	Feb-97	
36															
37	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
38	2 MTH PRIOR WNC REVENUES - (REBATE)/SURCHARGE	L32													
39	TARGET CONSUMP PER BILL (L6 OF MONTH TO BILL)	L8	27,669	37,739	30,849	32,896	24,272	18,643	19,342	18,395	22,714	26,007	30,614	27,253	
40	2 MTH PRIOR NO OF BILLS	L11													
41	TARGET CONSUMPTION	L39*L40													
42	WNC ADJUSTMENT - \$/MG (REBATE)/SURCHARGE	L38/L41													
43															
44	COMPARISON OF REVENUES		Jan-96	Feb-96	Mar-96	Apr-96	May-96	Jun-96	Jul-96	Aug-96	Sep-96	Oct-96	Nov-96	Dec-96	TOTAL 96
45	WITHOUT WNC														
46	TARGET REVENUES	L8*L11*L21													
47	ACTUAL REVENUES 1996 (WITHOUT WNC)	L12*L21													
48	ACTUAL REVENUES (WITHOUT WNC) (OVER)/UNDER TARGET	L46-L47													
49	WITH WNC														
50	WNC REVENUES (REBATE)/SURCHARGE	L12*L42													
51	ACTUAL REVENUES 1996 (WITH WNC)	L47*L50													
52	ACTUAL REVENUES (WITH WNC) (OVER)/UNDER TARGET	L46-L51													

Note 1: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.

Note: May not tie to other schedules due to rounding.

Page 1 of 1

PAGE 2 OF 2

EXHIBIT (FLL-4)

CONVENTIONAL TREATMENT - WATER

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 920199-WS (1991 HISTORICAL) TARGET YEAR WITH 12-MONTH SPREAD BACK (1992 ACTUALS)															
Conventional Treatment - Water															
(Rebates are negative; surcharges are positive.)															
EXAMPLE CALCULATIONS															
Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jan-92	Feb-92	Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92	TOTAL 92	
1	MONTH REVENUE (REBATE)/SURCHARGE CALCULATED														
3	CONSUMP PER BILL (OVER)/UNDER DOCKET NO. 920199-WS - TARGET														
5	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)														
6	NO OF BILLS														
7	CONSUMPTION		61,787	81,501	61,779	61,964	62,140	62,098	62,895	62,689	62,901	62,907	63,037	65,833	751,226
8	TARGET CONSUMP PER BILL (1991 - DKT 920199-WS)	L7/L8	534,839.019	510,291.430	504,337.950	513,313.182	562,425.943	607,893.749	536,013.953	502,422.880	578,622.154	565,506.576	557,254.940	558,014.953	6,530,939.708
9			8.656	8.297	8.164	8.284	9.051	9.789	8.550	8.015	9.214	8.990	8.840	8.478	8.694
10	ACTUAL CONSUMPTION PER BILL (1992)														
11	NO OF BILLS		63,682	63,715	64,061	64,339	64,341	64,344	64,701	65,058	64,908	66,429	65,302	66,836	777,714
12	CONSUMPTION		564,494.088	532,831.253	502,931.590	586,568.300	697,632.772	745,834.231	642,470.426	682,702.912	537,017.707	537,939.748	531,152.668	506,951.238	7,068,326.933
13	ACTUAL CONSUMPTION PER BILL	L12/L11	8.864	8.360	7.851	9.117	10.843	11.591	9.930	10.494	8.274	8.096	8.134	7.585	9.089
14															
15	ACTUAL CONSUM PER BILL (OVER)/UNDER TARGET	L8-L13	(0.208)	(0.062)	0.313	(0.833)	(1.792)	(1.802)	(1.380)	(2.479)	0.940	0.892	0.706	0.891	(0.395)
16															
17	REVENUE (OVER)/UNDER TARGET														
18															
19	CURRENT MONTH:														
20	TOTAL CONSUMPTION (OVER)/UNDER TARGET	L15/L11	(13,247.159)	(3,965.332)	20,039.887	(53,578.207)	(115,281.005)	(115,948.722)	(89,306.079)	(181,293.610)	61,003.796	59,235.991	46,129.733	59,569.668	(307,108.280)
21	APPROVED GALLONAGE CHARGE	\$1.23 Note 1	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23
22	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21/L20	(\$16,294)	(\$4,877)	\$24,649	(\$65,899)	(\$141,796)	(\$142,817)	(\$109,846)	(\$198,391)	\$75,035	\$72,860	\$56,740	\$73,271	(\$377,743)
23															
24	TRUE UP CALCULATION														
25	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE	L32 (lag 4)	\$0	\$0	\$0	\$0	(\$1,358)	(\$1,651)	\$541	(\$4,996)	(\$16,509)	(\$27,156)	(\$34,002)	(\$47,496)	(\$132,827)
26	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE)/SURCHARGE	Note 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,458)	(\$19,274)	(\$34,135)	(\$32,221)	(\$43,035)	(\$136,123)
27	TRUE-UP ADJUSTMENT - (REBATE)/SURCHARGE	L25 - L26	\$0	\$0	\$0	\$0	(\$1,358)	(\$1,651)	\$541	\$2,462	\$2,765	\$6,979	(\$1,781)	(\$4,481)	\$3,496
28															
29	REVENUES (OVER) / UNDER TARGET														
30	STARTING (OVER)/UNDER BALANCE	L33 (lag 1)	\$0	(\$14,936)	(\$18,162)	\$5,946	(\$54,957)	(\$181,801)	(\$298,714)	(\$374,017)	(\$522,451)	(\$407,597)	(\$300,444)	(\$225,028)	(\$143,189)
31	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE)/SURCHARGE	L22+L27	(\$16,294)	(\$4,877)	\$24,649	(\$65,899)	(\$143,154)	(\$144,268)	(\$109,305)	(\$195,829)	\$77,800	\$79,839	\$54,959	\$68,810	(\$377,743)
32	MONTHLY WNC (REBATE)/SURCHARGE REVENUES	(L30+L31)/12	(\$1,358)	(\$1,651)	\$541	(\$4,996)	(\$16,509)	(\$27,156)	(\$34,002)	(\$47,496)	(\$37,054)	(\$27,313)	(\$20,457)	(\$13,018)	(\$143,189)
33	ACCUMULATED WNC BALANCE (OVER)/UNDER TARGET	L30+L31-L32	(\$14,936)	(\$18,162)	\$5,946	(\$54,957)	(\$181,801)	(\$298,714)	(\$374,017)	(\$522,451)	(\$407,597)	(\$300,444)	(\$225,028)	(\$143,189)	
34															
35	MONTH REVENUE (REBATE)/SURCHARGE BILLED		Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92	Jan-93	Feb-93	
36															
37	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
38	2 MTH PRIOR WNC REVENUES - (REBATE)/SURCHARGE	L32	(\$1,358)	(\$1,651)	\$541	(\$4,996)	(\$16,509)	(\$27,156)	(\$34,002)	(\$47,496)	(\$37,054)	(\$27,313)	(\$20,457)	(\$13,018)	
39	TARGET CONSUMP PER BILL (L8 OF MONTH TO BILL)	L8	8.164	8.284	9.051	9.789	8.550	8.015	9.214	8.990	8.840	8.478	8.656	8.297	
40	2 MTH PRIOR NO OF BILLS	L11	63,682	63,715	64,061	64,339	64,341	64,344	64,701	65,058	64,908	66,429	65,302	66,836	
41	TARGET CONSUMPTION	L39/L40	519,877	527,823	579,817	629,837	550,087	515,687	596,133	584,851	573,782	563,071	565,270	554,562	
42	WNC ADJUSTMENT - \$/MG (REBATE)/SURCHARGE	L38/L41	\$0.00	\$0.00	\$0.00	(\$0.01)	(\$0.03)	(\$0.05)	(\$0.06)	(\$0.08)	(\$0.06)	(\$0.05)	(\$0.04)	(\$0.02)	
43															
44	COMPARISON OF REVENUES		Jan-92	Feb-92	Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92	TOTAL 92
45	WITHOUT WNC														
46	TARGET REVENUES	L8/L11/L21	\$678,034	\$650,259	\$643,255	\$655,580	\$716,293	\$774,759	\$680,392	\$641,333	\$735,566	\$734,526	\$710,057	\$696,821	\$8,316,876
47	ACTUAL REVENUES 1992 (WITHOUT WNC)	L12/L21	\$694,328	\$655,136	\$618,606	\$721,479	\$858,088	\$917,378	\$790,239	\$839,725	\$661,666	\$653,318	\$623,550	\$623,550	\$8,694,042
48	ACTUAL REVENUES (WITHOUT WNC) (OVER)/UNDER TARGET	L46-L47	(\$16,294)	(\$4,877)	\$24,649	(\$65,899)	(\$141,796)	(\$142,817)	(\$109,846)	(\$198,391)	\$75,035	\$72,860	\$56,740	\$73,271	(\$377,166)
49	WITH WNC														
50	WNC REVENUES (REBATE)/SURCHARGE	L12/L42	\$0	\$0	\$0	\$0	\$0	(\$7,458)	(\$19,274)	(\$34,135)	(\$32,221)	(\$43,035)	(\$31,889)	(\$25,348)	(\$193,341)
51	ACTUAL REVENUES 1992 (WITH WNC)	L47+L50	\$694,328	\$655,136	\$618,606	\$721,479	\$858,088	\$909,918	\$770,965	\$805,589	\$628,311	\$618,831	\$621,449	\$598,202	\$8,500,702
52	ACTUAL REVENUES (WITH WNC) (OVER)/UNDER TARGET	L46-L51	(\$16,294)	(\$4,877)	\$24,649	(\$65,899)	(\$141,796)	(\$135,159)	(\$90,572)	(\$164,256)	\$107,256	\$115,895	\$66,609	\$98,618	(\$183,825)
	Note 1: The approved residential uniform gallonage rate was used for example purposes.														
	Note 2: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.														

Note: May not tie to other schedules due to rounding

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 920199-WS (1991 HISTORICAL) TARGET YEAR WITH 12-MONTH SPREAD BACK (1993 ACTUALS)

Conventional Treatment - Water
(Rebates are negative; surcharges are positive.)

EXAMPLE CALCULATIONS

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Jan-93	Feb-93	Mar-93	Apr-93	May-93	Jun-93	Jul-93	Aug-93	Sep-93	Oct-93	Nov-93	Dec-93	Jan-94	Feb-94	TOTAL 93
1	MONTH REVENUE (REBATE)/SURCHARGE CALCULATED														
2															
3	CONSUMP PER BILL (OVER)/UNDER DOCKET NO. 920199-WS - TARGET														
4															
5	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)														
6	NO OF BILLS	61,787	61,501	61,779	61,964	62,140	62,098	62,895	62,889	62,801	62,907	63,037	65,833	751,226	
7	CONSUMPTION	534,839,019	510,291,430	504,337,950	513,313,162	562,425,943	607,893,748	536,013,953	502,422,880	578,622,154	565,509,578	557,254,940	558,014,953	6,530,939,708	
8	TARGET CONSUMP PER BILL (1991 - DKT 920199-WS)	L7/L6	8.656	8.297	8.164	8.284	9.051	9.789	8.550	8.015	9.214	8.990	8.840	8.478	8.694
9															
10	ACTUAL CONSUMPTION PER BILL (1993)														
11	NO OF BILLS	64,491	65,299	65,560	66,137	69,218	69,256	71,284	68,163	68,829	57,900	72,895	66,727	805,456	
12	CONSUMPTION	515,034,700	461,653,227	462,006,257	540,126,797	750,723,474	899,029,057	757,387,196	712,488,919	661,946,203	488,362,098	609,671,542	553,176,441	7,431,805,897	
13	ACTUAL CONSUMPTION PER BILL	L12/L11	7.966	7.070	7.352	8.167	10.846	12.981	10.625	10.453	9.617	8.479	8.364	8.290	9.227
14															
15	ACTUAL CONSUM PER BILL (OVER)/UNDER TARGET	L8-L13	0.670	1.227	0.811	0.117	(1.795)	(3.192)	(2.075)	(2.438)	(0.404)	0.511	0.478	0.186	(0.533)
16															
17	REVENUE (OVER)/UNDER TARGET														
18															
19	CURRENT MONTH:														
20	TOTAL CONSUMPTION (OVER)/UNDER TARGET	L15*L11	43,215,131	80,151,554	53,198,448	7,760,146	(124,234,402)	(221,083,188)	(147,945,434)	(166,198,505)	(27,764,136)	29,443,716	34,734,458	12,420,547	(429,210,735)
21	APPROVED GALLONAGE CHARGE	\$1.23 Note 1	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23
22	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21*L20	\$53,155	\$98,586	\$65,434	\$9,545	(\$152,808)	(\$271,908)	(\$181,973)	(\$204,424)	(\$34,174)	\$36,216	\$42,723	\$15,277	(\$527,929)
23															
24	TRUE UP CALCULATION														
25	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE	L32 (lag 4)	(\$37,054)	(\$27,313)	(\$20,457)	(\$13,018)	(\$7,936)	\$777	\$6,177	\$8,143	(\$6,961)	(\$26,975)	(\$41,836)	(\$55,622)	(\$226,077)
26	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE)/SURCHARGE	Note 2	(\$31,889)	(\$25,348)	(\$20,801)	(\$9,233)	(\$9,840)	\$0	\$7,507	\$8,990	(\$7,574)	(\$35,824)	(\$39,717)	(\$43,953)	(\$207,062)
27	TRUE-UP ADJUSTMENT - (REBATE)/SURCHARGE	L25 - L26	(\$5,185)	(\$1,965)	\$144	(\$3,785)	\$1,704	\$777	(\$1,330)	(\$2,847)	\$613	\$8,849	(\$2,119)	(\$11,669)	(\$19,015)
28															
29	REVENUES (OVER) / UNDER TARGET														
30	STARTING (OVER)/UNDER BALANCE	L33 (lag 1)	(\$143,199)	(\$87,294)	\$8,550	\$67,950	\$67,568	(\$76,575)	(\$318,730)	(\$460,197)	(\$611,848)	(\$591,623)	(\$503,029)	(\$423,889)	
31	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE)/SURCHARGE	L22+L27	\$47,970	\$98,621	\$65,578	\$5,760	(\$151,104)	(\$271,131)	(\$183,303)	(\$207,271)	(\$33,561)	\$42,865	\$40,604	\$3,808	
32	MONTHLY WNC (REBATE)/SURCHARGE REVENUES	(L30+L31)/12	(\$7,936)	\$777	\$6,177	\$6,143	(\$6,961)	(\$26,975)	(\$41,836)	(\$55,622)	(\$53,784)	(\$45,730)	(\$38,535)	(\$35,023)	
33	ACCUMULATED WNC BALANCE (OVER)/UNDER TARGET	L30+L31-L32	(\$87,294)	\$8,550	\$67,950	\$67,568	(\$76,575)	(\$318,730)	(\$460,197)	(\$611,848)	(\$591,623)	(\$503,029)	(\$423,889)	(\$385,258)	
34															
35	MONTH REVENUE (REBATE)/SURCHARGE BILLED														
36															
37	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
38	2 MTH PRIOR WNC REVENUES - (REBATE)/SURCHARGE	L32	(\$7,936)	\$777	\$6,177	\$6,143	(\$6,961)	(\$26,975)	(\$41,836)	(\$55,622)	(\$53,784)	(\$45,730)	(\$38,535)	(\$35,023)	
39	TARGET CONSUMP PER BILL (L8 OF MONTH TO BILL)	L8	8.164	8.284	9.051	9.789	8.550	8.015	9.214	8.990	8.840	8.476	8.556	8.297	
40	2 MTH PRIOR NO OF BILLS	L11	64,491	65,299	65,560	66,137	69,218	69,256	71,284	68,163	68,829	57,900	72,895	66,727	
41	TARGET CONSUMPTION	L39*L40	526,482	540,941	593,380	647,438	591,778	555,050	656,782	612,759	608,457	488,234	630,997	553,858	
42	WNC ADJUSTMENT - \$/MG (REBATE)/SURCHARGE	L38/L41	(\$0.02)	\$0.00	\$0.01	\$0.01	(\$0.01)	(\$0.05)	(\$0.06)	(\$0.09)	(\$0.09)	(\$0.09)	(\$0.08)	(\$0.06)	
43															
44	COMPARISON OF REVENUES														
45	WITHOUT WNC														
46	TARGET REVENUES	L8*L11*L21	\$688,847	\$666,420	\$658,302	\$673,901	\$770,582	\$833,898	\$749,613	\$671,937	\$780,019	\$636,901	\$792,619	\$695,884	\$8,616,524
47	ACTUAL REVENUES 1993 (WITHOUT WNC)	L12*L21	\$633,493	\$567,833	\$592,868	\$664,356	\$923,390	\$1,105,806	\$931,596	\$876,361	\$814,194	\$600,685	\$749,896	\$680,407	\$9,140,875
48	ACTUAL REVENUES (WITHOUT WNC) (OVER)/UNDER TARGET	L46-L47	\$53,155	\$98,586	\$65,434	\$9,545	(\$152,808)	(\$271,908)	(\$181,973)	(\$204,424)	(\$34,174)	\$36,216	\$42,723	\$15,277	(\$524,351)
49	WITH WNC														
50	WNC REVENUES (REBATE)/SURCHARGE	L12*L42	\$0	\$0	(\$9,640)	\$0	\$7,507	\$8,990	(\$7,574)	(\$35,824)	(\$39,717)	(\$43,953)	(\$54,870)	(\$49,786)	(\$224,867)
51	ACTUAL REVENUES 1993 (WITH WNC)	L47+L50	\$633,493	\$567,833	\$583,228	\$664,356	\$930,897	\$1,114,796	\$924,012	\$840,737	\$774,477	\$556,733	\$695,028	\$630,621	\$8,916,209
52	ACTUAL REVENUES (WITH WNC) (OVER)/UNDER TARGET	L46-L51	\$53,155	\$98,586	\$75,074	\$9,545	(\$160,316)	(\$280,898)	(\$174,399)	(\$166,800)	\$5,542	\$80,168	\$97,594	\$65,063	(\$299,664)

Note 1: The approved residential uniform gallonage rate was used for example purposes.
Note 2: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.

Note: May not tie to other schedules due to rounding

PAGE 3 OF 20
EXHIBIT (PL-5)

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 920199-WS (1991 HISTORICAL) TARGET YEAR WITH 12-MONTH SPREAD BACK (1994 ACTUALS)															
Conventional Treatment - Water															
(Rebates are negative; surcharges are positive.)															
EXAMPLE CALCULATIONS															
Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Jan-94	Feb-94	Mar-94	Apr-94	May-94	Jun-94	Jul-94	Aug-94	Sep-94	Oct-94	Nov-94	Dec-94	TOTAL 94		
1	MONTH REVENUE (REBATE)/SURCHARGE CALCULATED														
2															
3	CONSUMPTION PER BILL (OVER)/UNDER DOCKET NO. 920199-WS - TARGET														
4															
5	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)														
6	NO OF BILLS	61,787	61,501	61,779	61,964	62,140	62,098	62,895	62,689	62,801	62,907	63,037	65,833	751,226	
7	CONSUMPTION	534,839,019	510,291,430	504,337,950	513,313,182	502,425,943	607,893,749	536,013,953	502,422,880	578,622,154	565,509,576	557,254,940	558,014,953	6,530,939,708	
8	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)	L7/L6	8.656	8.297	8.164	8.284	9.051	9.789	8.550	8.015	9.214	8.990	8.840	8.476	
9															
10	ACTUAL CONSUMPTION PER BILL (1994)														
11	NO OF BILLS	66,463	66,613	67,683	67,273	67,332	67,502	67,680	67,979	67,661	68,169	68,219	68,222	810,996	
12	CONSUMPTION	516,476,884	492,185,029	531,300,251	718,379,180	746,079,788	741,403,135	580,253,241	556,897,754	545,100,894	471,275,771	505,197,557	487,008,860	6,891,556,344	
13	ACTUAL CONSUMPTION PER BILL	L12/L11	7.771	7.389	10.679	11.081	10.983	8.573	8.192	8.033	6.913	7.408	7.139	8.498	
14															
15	ACTUAL CONSUM PER BILL (OVER)/UNDER TARGET	L8-L13	0.885	0.909	0.314	(2.395)	(2.030)	(1.194)	(0.024)	(0.178)	1.181	2.076	1.435	1.338	
16															
17	REVENUE (OVER)/UNDER TARGET														
18															
19	CURRENT MONTH														
20	TOTAL CONSUMPTION (OVER)/UNDER TARGET	L15*L11	58,843,060	60,526,624	21,239,961	(161,085,617)	(136,656,416)	(80,602,880)	(1,619,788)	(12,078,010)	80,146,962	141,542,019	97,871,892	91,262,173	159,001,962
21	APPROVED GALLONAGE CHARGE	\$1.23 Note 1	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	
22	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21*L20	\$72,377	\$74,448	\$26,125	(\$198,135)	(\$168,087)	(\$99,142)	(\$1,992)	(\$14,856)	\$98,581	\$174,067	\$120,382	\$112,252	\$195,572
23															
24	TRUE UP CALCULATION														
25	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE	L32 (lag 4)	(\$37,054)	(\$27,313)	(\$20,457)	(\$13,018)	(\$26,506)	(\$18,257)	(\$14,541)	(\$30,105)	(\$41,599)	(\$46,119)	(\$42,410)	(\$39,534)	(\$356,914)
26	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE)/SURCHARGE	Note 2	(\$31,869)	(\$25,348)	(\$20,859)	(\$9,844)	(\$26,565)	(\$21,551)	(\$14,922)	(\$37,070)	(\$40,818)	(\$50,121)	(\$36,157)	(\$28,277)	(\$345,001)
27	TRUE-UP ADJUSTMENT - (REBATE)/SURCHARGE	L25 - L26	(\$5,185)	(\$1,965)	\$202	(\$3,174)	\$59	\$3,284	\$361	\$6,965	(\$981)	\$4,002	(\$4,253)	(\$11,257)	(\$11,913)
28															
29	REVENUES (OVER) / UNDER TARGET														
30	STARTING (OVER)/UNDER BALANCE	L33 (lag 1)	(\$385,258)	(\$291,561)	(\$200,822)	(\$159,953)	(\$331,157)	(\$457,586)	(\$507,314)	(\$466,515)	(\$434,872)	(\$309,166)	(\$120,145)	(\$3,662)	
31	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE)/SURCHARGE	L22+L27	\$67,192	\$72,483	\$26,327	(\$201,309)	(\$168,028)	(\$95,848)	(\$1,811)	(\$7,891)	\$97,800	\$176,069	\$116,129	\$100,995	
32	MONTHLY WNC (REBATE)/SURCHARGE REVENUES	(L30+L31)/12	(\$26,506)	(\$18,257)	(\$14,541)	(\$30,105)	(\$41,599)	(\$46,119)	(\$42,410)	(\$39,534)	(\$28,106)	(\$10,922)	(\$335)	\$8,109	
33	ACCUMULATED WNC BALANCE (OVER)/UNDER TARGET	L30+L31-L32	(\$291,561)	(\$200,822)	(\$159,953)	(\$331,157)	(\$457,586)	(\$507,314)	(\$466,515)	(\$434,872)	(\$309,166)	(\$120,145)	(\$3,662)	\$89,204	
34															
35	MONTH REVENUE (REBATE)/SURCHARGE BILLED														
36		Mar-94	Apr-94	May-94	Jun-94	Jul-94	Aug-94	Sep-94	Oct-94	Nov-94	Dec-94	Jan-95	Feb-95		
37	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
38	2 MTH PRIOR WNC REVENUES - (REBATE)/SURCHARGE	L32	(\$26,506)	(\$18,257)	(\$14,541)	(\$30,105)	(\$41,599)	(\$46,119)	(\$42,410)	(\$39,534)	(\$28,106)	(\$10,922)	(\$335)	\$8,109	
39	TARGET CONSUMPTION PER BILL (L8 OF MONTH TO BILL)	L8	8.164	8.284	9.051	9.789	8.550	8.015	9.214	8.990	8.840	8.476	8.656	8.297	
40	2 MTH PRIOR NO OF BILLS	L11	66,463	66,613	67,683	67,273	67,332	67,502	67,680	67,979	67,661	68,169	68,219	68,222	
41	TARGET CONSUMPTION	L39*L40	542,581	551,830	612,600	658,554	575,658	540,997	623,580	611,110	599,904	577,820	590,520	566,062	
42	WNC ADJUSTMENT - \$/MG (REBATE)/SURCHARGE	L38/L41	(\$0.05)	(\$0.03)	(\$0.02)	(\$0.05)	(\$0.07)	(\$0.09)	(\$0.07)	(\$0.06)	(\$0.05)	(\$0.02)	\$0.00	\$0.01	
43															
44	COMPARISON OF REVENUES														
45	WITHOUT WNC														
46	TARGET REVENUES	L8*L11*L21	\$707,844	\$679,835	\$679,824	\$685,471	\$749,591	\$812,784	\$711,719	\$670,128	\$769,055	\$753,766	\$741,775	\$711,271	\$8,672,664
47	ACTUAL REVENUES 1994 (WITHOUT WNC)	L12*L21	\$635,267	\$605,388	\$653,499	\$883,606	\$917,878	\$911,926	\$713,711	\$684,984	\$670,474	\$579,669	\$621,393	\$599,018	\$8,476,814
48	ACTUAL REVENUES (WITHOUT WNC) (OVER)/UNDER TARGET	L46-L47	\$72,377	\$74,448	\$26,125	(\$198,135)	(\$168,087)	(\$99,142)	(\$1,992)	(\$14,856)	\$98,581	\$174,067	\$120,382	\$112,252	\$195,849
49	WITH WNC														
50	WNC REVENUES (REBATE)/SURCHARGE	L12*L42	\$0	\$0	(\$26,565)	(\$21,551)	(\$14,922)	(\$37,070)	(\$40,818)	(\$50,121)	(\$36,157)	(\$28,277)	(\$25,260)	(\$9,740)	(\$292,280)
51	ACTUAL REVENUES 1994 (WITH WNC)	L47+L50	\$635,267	\$605,388	\$626,934	\$862,055	\$902,757	\$874,858	\$673,094	\$634,863	\$632,317	\$551,393	\$596,133	\$589,278	\$8,184,334
52	ACTUAL REVENUES (WITH WNC) (OVER)/UNDER TARGET	L46-L51	\$72,377	\$74,448	\$52,690	(\$178,584)	(\$153,166)	(\$62,071)	\$38,625	\$35,265	\$136,738	\$202,373	\$145,642	\$121,993	\$468,330

Note: May not tie to other schedules due to rounding

EXHIBIT (FILED)
 PAGE 4 OF 20

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 920199-WS (1991 HISTORICAL) TARGET YEAR WITH 6-MONTH SPREAD BACK (1992 ACTUALS)															
Conventional Treatment - Water															
(Rebates are negative; surcharges are positive.)															
Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	MONTH REVENUE (REBATE)/SURCHARGE CALCULATED		Jan-92	Feb-92	Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92	TOTAL 92
2															
3	CONSUMP PER BILL (OVER)/UNDER DOCKET NO. 920199-WS - TARGET														
4															
5	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)														
6	NO OF BILLS		61,787	61,501	61,779	61,964	62,140	62,098	62,695	62,689	62,801	62,907	63,037	65,833	751,226
7	CONSUMPTION		534,839,019	510,291,430	504,337,950	513,313,182	562,425,943	607,893,749	536,013,953	502,422,880	578,822,154	565,509,576	557,254,940	558,014,953	6,530,839,708
8	TARGET CONSUMP PER BILL (1991 - DKT 920199-WS)	L7/L8	8.658	8.297	8.164	8.284	9.051	9.789	8.550	8.015	9.214	8.990	8.840	8.478	8.894
9															
10	ACTUAL CONSUMPTION PER BILL (1992)														
11	NO OF BILLS		63,682	63,715	64,061	64,339	64,341	64,344	64,701	65,058	64,908	66,429	65,302	66,836	777,714
12	CONSUMPTION		564,494,088	532,831,253	502,931,590	586,568,300	697,832,772	745,834,231	642,470,426	682,702,912	537,017,707	537,939,748	531,152,868	508,951,238	7,088,326,933
13	ACTUAL CONSUMPTION PER BILL	L12/L11	8.864	8.360	7.851	9.117	10.843	11.581	9.930	10.494	8.274	8.098	8.134	7.585	9.069
14															
15	ACTUAL CONSUM PER BILL (OVER)/UNDER TARGET	L8-L13	(0.208)	(0.062)	0.313	(0.833)	(1.792)	(1.802)	(1.380)	(2.479)	0.940	0.892	0.708	0.891	(0.395)
16															
17	REVENUE (OVER)/UNDER TARGET														
18															
19	CURRENT MONTH:														
20	TOTAL CONSUMPTION (OVER)/UNDER TARGET	L15/L11	(13,247,159)	(3,965,332)	20,039,887	(53,576,207)	(115,281,005)	(115,948,722)	(89,306,079)	(161,293,610)	61,003,798	59,235,991	46,129,733	59,569,666	(307,106,280)
21	APPROVED GALLONAGE CHARGE	\$1.23 Note 1	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23
22	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21/L20	(\$18,294)	(\$4,877)	\$24,849	(\$65,899)	(\$141,796)	(\$142,617)	(\$109,848)	(\$198,391)	\$75,035	\$72,860	\$56,740	\$73,271	(\$377,743)
23															
24	TRUE UP CALCULATION														
25	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE	L32 (lag 4)	\$0	\$0	\$0	\$0	(\$2,718)	(\$3,076)	\$1,545	(\$9,896)	(\$31,327)	(\$49,410)	(\$59,225)	(\$81,549)	(\$235,454)
26	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE)/SURCHARGE	Note 2	\$0	\$0	\$0	\$0	(\$5,029)	(\$5,866)	\$0	(\$14,917)	(\$38,548)	(\$68,270)	(\$53,702)	(\$75,312)	(\$261,844)
27	TRUE-UP ADJUSTMENT - (REBATE)/SURCHARGE	L25 - L26	\$0	\$0	\$0	\$0	\$2,313	\$2,790	\$1,545	\$5,221	\$7,221	\$19,860	(\$5,523)	(\$6,237)	\$26,190
28															
29	REVENUES (OVER) / UNDER TARGET														
30	STARTING (OVER)/UNDER BALANCE	L33 (lag 1)	\$0	(\$13,578)	(\$15,379)	\$7,725	(\$48,479)	(\$156,634)	(\$247,051)	(\$296,127)	(\$407,747)	(\$271,242)	(\$149,802)	(\$81,988)	
31	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE)/SURCHARGE	L22+L27	(\$18,294)	(\$4,877)	\$24,849	(\$65,899)	(\$139,483)	(\$139,827)	(\$108,301)	(\$193,170)	\$82,250	\$91,720	\$51,217	\$67,034	
32	MONTHLY WNC (REBATE)/SURCHARGE REVENUES	(L30+L31)/6	(\$2,718)	(\$3,076)	\$1,545	(\$9,896)	(\$31,327)	(\$49,410)	(\$59,225)	(\$81,549)	(\$54,248)	(\$29,920)	(\$16,398)	(\$2,482)	
33	ACCUMULATED WNC BALANCE (OVER)/UNDER TARGET	L30+L31-L32	(\$13,578)	(\$15,379)	\$7,725	(\$48,479)	(\$156,634)	(\$247,051)	(\$296,127)	(\$407,747)	(\$271,242)	(\$149,802)	(\$81,988)	(\$12,482)	
34															
35	MONTH REVENUE (REBATE)/SURCHARGE BILLED		Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92	Jan-92	Feb-92	
36															
37	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
38	2 MTH PRIOR WNC REVENUES - (REBATE)/SURCHARGE	L32	(\$2,718)	(\$3,076)	\$1,545	(\$9,896)	(\$31,327)	(\$49,410)	(\$59,225)	(\$81,549)	(\$54,248)	(\$29,920)	(\$16,398)	(\$2,482)	
39	TARGET CONSUMP PER BILL (L8 OF MONTH TO BILL)	L8	8.164	8.284	9.051	9.789	8.550	8.015	9.214	8.990	8.840	8.478	8.656	8.297	
40	2 MTH PRIOR NO OF BILLS	L11	63,682	63,715	64,061	64,339	64,341	64,344	64,701	65,058	64,908	66,429	65,302	66,836	
41	TARGET CONSUMPTION	L39/L40	519,877	527,823	579,817	629,837	550,087	515,687	596,133	584,851	573,782	563,071	565,270	554,562	
42	WNC ADJUSTMENT - \$/MG (REBATE)/SURCHARGE	L38/L41	(\$0.01)	(\$0.01)	\$0.00	(\$0.02)	(\$0.06)	(\$0.10)	(\$0.10)	(\$0.14)	(\$0.09)	(\$0.05)	(\$0.03)	\$0.00	
43															
44	COMPARISON OF REVENUES		Jan-92	Feb-92	Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92	TOTAL 92
45	WITHOUT WNC														
46	TARGET REVENUES	L8*L11*L21	\$678,034	\$650,259	\$643,255	\$655,580	\$718,203	\$774,759	\$680,392	\$641,333	\$735,566	\$734,528	\$710,057	\$696,821	\$8,316,876
47	ACTUAL REVENUES 1992 (WITHOUT WNC)	L12*L21	\$694,328	\$655,136	\$618,606	\$721,479	\$858,088	\$917,378	\$790,239	\$639,725	\$680,532	\$661,866	\$653,318	\$623,550	\$8,694,042
48	ACTUAL REVENUES (WITHOUT WNC) (OVER)/UNDER TARGET	L46-L47	(\$18,294)	(\$4,877)	\$24,849	(\$65,899)	(\$141,796)	(\$142,617)	(\$109,848)	(\$198,391)	\$75,035	\$72,860	\$56,740	\$73,271	(\$377,166)
49	WITH WNC														
50	WNC REVENUES (REBATE)/SURCHARGE	L12*L42	\$0	\$0	(\$5,029)	(\$5,866)	\$0	(\$14,917)	(\$38,548)	(\$68,270)	(\$53,702)	(\$75,312)	(\$47,804)	(\$25,348)	(\$334,795)
51	ACTUAL REVENUES 1992 (WITH WNC)	L47*L50	\$694,328	\$655,136	\$613,577	\$715,613	\$858,088	\$902,459	\$751,690	\$771,454	\$608,830	\$586,354	\$605,514	\$598,202	\$8,359,247
52	ACTUAL REVENUES (WITH WNC) (OVER)/UNDER TARGET	L46-L51	(\$18,294)	(\$4,877)	\$29,678	(\$60,033)	(\$141,796)	(\$127,700)	(\$71,298)	(\$130,121)	\$128,736	\$148,172	\$104,543	\$98,618	(\$42,371)

Note 1: The approved residential uniform gallonage rate was used for example purposes.

Note 2: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.

Note: May not tie to other schedules due to rounding

Page 1 of 3

EXHIBIT
 PAGE 5 OF 20
 (FILE-5)

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 920199-WS (1991 HISTORICAL) TARGET YEAR WITH 6-MONTH SPREAD BACK (1993 ACTUALS)															
Conventional Treatment - Water															
(Rebates are negative; surcharges are positive.)															
EXAMPLE CALCULATIONS															
Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	MONTH REVENUE (REBATE)/SURCHARGE CALCULATED		Jan-93	Feb-93	Mar-93	Apr-93	May-93	Jun-93	Jul-93	Aug-93	Sep-93	Oct-93	Nov-93	Dec-93	TOTAL 93
2															
3	CONSUMP PER BILL (OVER/UNDER DOCKET NO. 920199-WS - TARGET														
4															
5	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)														
6	NO OF BILLS		61,787	61,501	61,779	61,964	62,140	62,098	62,895	62,889	62,801	62,907	63,037	65,833	751,226
7	CONSUMPTION		534,839,019	510,291,430	504,337,950	513,313,162	562,425,943	607,893,749	536,013,953	502,422,880	578,622,154	565,509,576	557,254,940	558,014,953	6,530,939,708
8	TARGET CONSUMP PER BILL (1991 - DKT 920199-WS)	L7/L6	8.656	8.297	8.164	8.284	9.051	9.789	8.550	8.015	9.214	8.990	8.840	8.476	8.694
9															
10	ACTUAL CONSUMPTION PER BILL (1993)														
11	NO OF BILLS		64,491	65,299	65,560	66,137	69,218	69,256	71,284	68,163	68,829	57,600	72,895	66,727	605,456
12	CONSUMPTION		515,034,700	461,653,227	482,008,257	540,126,797	750,723,474	899,029,057	757,387,186	712,488,915	661,946,203	488,362,098	609,671,542	553,176,441	7,431,605,897
13	ACTUAL CONSUMPTION PER BILL	L12/L11	7.986	7.070	7.352	8.167	10.846	12.981	10.625	10.453	9.617	8.479	8.364	8.290	9.227
14															
15	ACTUAL CONSUM PER BILL (OVER/UNDER TARGET	L8-L13	0.670	1.227	0.811	0.117	(1.795)	(3.192)	(2.075)	(2.438)	(0.404)	0.511	0.476	0.186	(0.533)
16															
17	REVENUE (OVER/UNDER TARGET														
18															
19	CURRENT MONTH:														
20	TOTAL CONSUMPTION (OVER/UNDER TARGET	L15*L11	43,215,131	80,151,554	53,198,448	7,760,146	(124,234,402)	(221,063,188)	(147,945,434)	(166,198,505)	(27,784,136)	29,443,718	34,734,458	12,420,547	(429,210,735)
21	APPROVED GALLONAGE CHARGE	\$1.23 Note 1	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23
22	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21*L20	\$53,155	\$98,586	\$65,434	\$9,545	(\$152,808)	(\$271,908)	(\$181,973)	(\$204,424)	(\$34,174)	\$36,218	\$42,723	\$15,277	(\$527,929)
23															
24	TRUE UP CALCULATION														
25	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE	L32 (lag 4)	(\$54,248)	(\$29,920)	(\$16,398)	(\$2,492)	\$5,708	\$20,426	\$27,789	\$24,316	(\$5,056)	(\$49,728)	(\$73,397)	(\$97,175)	(\$250,196)
26	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE)/SURCHARGE	Note 2	(\$47,804)	(\$25,348)	(\$15,451)	\$0	\$4,820	\$21,805	\$37,536	\$35,961	(\$7,574)	(\$64,124)	(\$72,814)	(\$78,138)	(\$211,331)
27	TRUE-UP ADJUSTMENT - (REBATE)/SURCHARGE	L25 - L26	(\$6,444)	(\$4,572)	(\$947)	(\$2,492)	\$888	(\$1,179)	(\$9,767)	(\$11,845)	\$2,518	\$14,398	(\$583)	(\$19,037)	(\$38,865)
28															
29	REVENUES (OVER) / UNDER TARGET														
30	STARTING (OVER/UNDER BALANCE	L33 (lag 1)	(\$12,482)	\$28,540	\$102,128	\$138,846	\$121,582	(\$25,281)	(\$248,640)	(\$366,983)	(\$485,877)	(\$431,277)	(\$317,221)	(\$229,234)	
31	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE)/SURCHARGE	L22+L27	\$48,711	\$94,014	\$86,487	\$7,053	(\$151,920)	(\$273,087)	(\$191,740)	(\$216,089)	(\$31,856)	\$50,812	\$42,140	(\$3,780)	
32	MONTHLY WNC (REBATE)/SURCHARGE REVENUES	(L30+L31)/8	\$5,708	\$20,426	\$27,789	\$24,316	(\$5,056)	(\$49,728)	(\$73,397)	(\$86,255)	(\$63,444)	(\$45,847)	(\$38,832)		
33	ACCUMULATED WNC BALANCE (OVER/UNDER TARGET	L30+L31-L32	\$28,540	\$102,128	\$138,846	\$121,582	(\$25,281)	(\$248,640)	(\$366,983)	(\$485,877)	(\$431,277)	(\$317,221)	(\$229,234)	(\$194,162)	
34															
35	MONTH REVENUE (REBATE)/SURCHARGE BILLED		Mar-93	Apr-93	May-93	Jun-93	Jul-93	Aug-93	Sep-93	Oct-93	Nov-93	Dec-93	Jan-94	Feb-94	
36															
37	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
38	2 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE	L32	\$5,708	\$20,426	\$27,789	\$24,316	(\$5,056)	(\$49,728)	(\$73,397)	(\$97,175)	(\$86,255)	(\$63,444)	(\$45,847)	(\$38,832)	
39	TARGET CONSUMP PER BILL (L8 OF MONTH TO BILL)	L8	8.164	8.284	9.051	9.789	8.550	8.015	9.214	8.990	8.840	8.476	8.656	8.297	
40	2 MTH PRIOR NO OF BILLS	L11	64,491	65,299	65,560	66,137	69,218	69,256	71,284	68,163	68,829	57,600	72,895	66,727	
41	TARGET CONSUMPTION	L39*L40	526,482	540,941	593,380	647,438	591,778	555,050	656,782	612,759	608,457	488,234	630,997	553,658	
42	WNC ADJUSTMENT - \$/MG (REBATE)/SURCHARGE	L38/L41	\$0.01	\$0.04	\$0.05	\$0.04	(\$0.01)	(\$0.09)	(\$0.11)	(\$0.16)	(\$0.14)	(\$0.13)	(\$0.07)	(\$0.07)	
43															
44	COMPARISON OF REVENUES		Jan-93	Feb-93	Mar-93	Apr-93	May-93	Jun-93	Jul-93	Aug-93	Sep-93	Oct-93	Nov-93	Dec-93	TOTAL 93
45	WITHOUT WNC														
46	TARGET REVENUES	L8*L11*L21	\$686,647	\$666,420	\$658,302	\$673,901	\$770,582	\$833,898	\$749,613	\$671,937	\$780,019	\$636,901	\$792,619	\$695,684	\$8,616,524
47	ACTUAL REVENUES 1993 (WITHOUT WNC)	L12*L21	\$633,493	\$567,833	\$592,868	\$684,358	\$923,390	\$1,105,806	\$931,586	\$876,361	\$614,194	\$600,685	\$749,896	\$680,407	\$9,140,875
48	ACTUAL REVENUES (WITHOUT WNC) (OVER/UNDER TARGET	L46-L47	\$53,155	\$98,586	\$65,434	\$89,545	(\$152,808)	(\$271,908)	(\$181,973)	(\$204,424)	(\$34,174)	\$36,218	\$42,723	\$15,277	(\$524,351)
49	WITH WNC														
50	WNC REVENUES (REBATE)/SURCHARGE	L12*L42	\$0	\$0	\$4,820	\$21,805	\$37,536	\$35,961	(\$7,574)	(\$64,124)	(\$72,814)	(\$78,138)	(\$85,354)	(\$71,913)	(\$279,994)
51	ACTUAL REVENUES 1993 (WITH WNC)	L47*L50	\$633,493	\$567,833	\$597,688	\$685,961	\$960,926	\$1,141,787	\$924,012	\$812,237	\$741,380	\$522,547	\$664,542	\$608,494	\$8,860,881
52	ACTUAL REVENUES (WITH WNC) (OVER/UNDER TARGET	L46-L51	\$53,155	\$98,586	\$60,614	(\$12,060)	(\$190,344)	(\$307,869)	(\$174,399)	(\$140,300)	\$38,640	\$114,354	\$128,077	\$87,190	(\$244,357)

Note 1: The approved residential uniform gallonage rate was used for example purposes.

Note 2: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.

PAGE 6 OF 20 EXHIBIT (FILE-5)

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 920199-WS (1991 HISTORICAL) TARGET YEAR WITH 6-MONTH SPREAD BACK (1994 ACTUALS)															
EXAMPLE CALCULATIONS															
Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	MONTH REVENUE (REBATE)/SURCHARGE CALCULATED		Jan-94	Feb-94	Mar-94	Apr-94	May-94	Jun-94	Jul-94	Aug-94	Sep-94	Oct-94	Nov-94	Dec-94	TOTAL 94
2															
3	CONSUMP PER BILL (OVER)/UNDER DOCKET NO. 920199-WS - TARGET														
4															
5	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)														
6	NO OF BILLS		61,787	61,501	61,779	61,964	62,140	62,098	62,695	62,689	62,801	62,907	63,037	63,833	751,226
7	CONSUMPTION		534,839,019	510,291,430	504,337,950	513,313,162	562,425,943	607,893,748	536,013,953	502,422,880	578,822,154	565,509,576	557,254,940	558,014,953	6,530,939,708
8	TARGET CONSUMP PER BILL (1991 - DKT 920199-WS)	L7/L8	8.656	8.297	8.164	8.284	9.051	9.789	8.550	8.015	9.214	8.990	8.840	8.476	8.694
9															
10	ACTUAL CONSUMPTION PER BILL (1994)														
11	NO OF BILLS		66,463	66,613	67,683	67,273	67,332	67,502	67,680	67,979	67,861	68,169	68,219	68,222	810,996
12	CONSUMPTION		516,476,884	492,185,029	531,300,251	718,379,180	746,079,788	741,403,135	580,253,241	556,897,754	545,100,894	471,275,771	505,197,557	487,006,860	6,891,556,344
13	ACTUAL CONSUMPTION PER BILL	L12/L11	7.771	7.389	7.850	10.679	11.081	10.983	8.573	8.192	8.033	6.913	7.408	7.139	8.498
14															
15	ACTUAL CONSUM PER BILL (OVER)/UNDER TARGET	L8-L13	0.885	0.909	0.314	(2.395)	(2.030)	(1.194)	(0.024)	(0.178)	1.181	2.078	1.435	1.338	0.198
16															
17	REVENUE (OVER)/UNDER TARGET														
18															
19	CURRENT MONTH:														
20	TOTAL CONSUMPTION (OVER)/UNDER TARGET	L15*L11	58,843,060	60,526,624	21,239,961	(161,085,617)	(136,656,416)	(80,802,880)	(1,619,768)	(12,078,010)	80,146,862	141,542,019	97,871,692	81,262,173	159,001,862
21	APPROVED GALLONAGE CHARGE	L123 Note 1	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23
22	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21*L20	\$72,377	\$74,448	\$26,125	(\$198,135)	(\$168,087)	(\$99,142)	(\$1,992)	(\$14,856)	\$96,581	\$174,097	\$120,382	\$112,252	\$195,572
23															
24	TRUE UP CALCULATION														
25	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE	L32 (lag 4)	(\$54,248)	(\$29,920)	(\$16,398)	(\$2,492)	(\$21,372)	(\$6,164)	(\$933)	(\$34,215)	(\$56,547)	(\$63,476)	(\$53,384)	(\$46,467)	(\$385,637)
26	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE)/SURCHARGE	Note 2	(\$47,804)	(\$25,348)	(\$15,494)	\$0	(\$21,252)	(\$7,184)	\$0	(\$37,070)	(\$58,025)	(\$68,828)	(\$49,059)	(\$37,702)	(\$365,766)
27	TRUE-UP ADJUSTMENT - (REBATE)/SURCHARGE	L25 - L26	(\$6,444)	(\$4,572)	(\$904)	(\$2,492)	(\$120)	\$1,020	(\$933)	\$2,855	\$1,478	\$3,352	(\$4,325)	(\$8,785)	(\$19,871)
28															
29	REVENUES (OVER) / UNDER TARGET														
30	STARTING (OVER)/UNDER BALANCE	L33 (lag 1)	(\$194,162)	(\$106,858)	(\$30,819)	(\$4,864)	(\$171,077)	(\$282,736)	(\$317,381)	(\$206,922)	(\$232,436)	(\$110,314)	\$55,945	\$143,335	
31	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE)/SURCHARGE	L22+L27	\$65,933	\$69,876	\$25,221	(\$200,627)	(\$168,207)	(\$98,122)	(\$2,925)	(\$12,001)	\$100,059	\$177,449	\$116,057	\$103,467	
32	MONTHLY WNC (REBATE)/SURCHARGE REVENUES	(L30+L31)/6	(\$21,372)	(\$6,164)	(\$933)	(\$34,215)	(\$56,547)	(\$63,476)	(\$53,384)	(\$46,467)	(\$22,083)	\$11,189	\$28,867	\$41,134	
33	ACCUMULATED WNC BALANCE (OVER)/UNDER TARGET	L30+L31-L32	(\$106,858)	(\$30,819)	(\$4,864)	(\$171,077)	(\$282,736)	(\$317,381)	(\$206,922)	(\$232,436)	(\$110,314)	\$55,945	\$143,335	\$205,868	
34															
35	MONTH REVENUE (REBATE)/SURCHARGE BILLED		Mar-94	Apr-94	May-94	Jun-94	Jul-94	Aug-94	Sep-94	Oct-94	Nov-94	Dec-94	Jan-95	Feb-95	
36															
37	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
38	2 MTH PRIOR WNC REVENUES - (REBATE)/SURCHARGE	L32	(\$21,372)	(\$6,164)	(\$933)	(\$34,215)	(\$56,547)	(\$63,476)	(\$53,384)	(\$46,467)	(\$22,083)	\$11,189	\$28,867	\$41,134	
39	TARGET CONSUMP PER BILL (L8 OF MONTH TO BILL)	L8	8.164	8.284	9.051	9.789	8.550	8.015	9.214	8.990	8.840	8.476	8.656	8.297	
40	2 MTH PRIOR NO OF BILLS	L11	66,463	66,613	67,683	67,273	67,332	67,502	67,680	67,979	67,861	68,169	68,219	68,222	
41	TARGET CONSUMPTION	L39*L40	542,581	551,830	612,800	658,554	575,658	540,997	623,580	611,110	599,904	577,820	590,520	566,062	
42	WNC ADJUSTMENT - 1/MG (REBATE)/SURCHARGE	L38/L41	(\$0.04)	(\$0.01)	\$0.00	(\$0.05)	(\$0.10)	(\$0.12)	(\$0.09)	(\$0.08)	(\$0.04)	\$0.02	\$0.05	\$0.07	
43															
44	COMPARISON OF REVENUES		Jan-94	Feb-94	Mar-94	Apr-94	May-94	Jun-94	Jul-94	Aug-94	Sep-94	Oct-94	Nov-94	Dec-94	TOTAL 94
45	WITHOUT WNC														
46	TARGET REVENUES	L8*L11*L21	\$707,644	\$679,835	\$679,824	\$685,471	\$749,591	\$812,784	\$711,719	\$670,128	\$769,055	\$753,766	\$741,775	\$711,271	\$8,672,664
47	ACTUAL REVENUES 1994 (WITHOUT WNC)	L12*L21	\$635,267	\$605,388	\$653,499	\$883,606	\$917,878	\$911,926	\$713,711	\$684,984	\$670,474	\$579,609	\$621,393	\$599,018	\$8,476,814
48	ACTUAL REVENUES (WITHOUT WNC) (OVER)/UNDER TARGET	L46-L47	\$72,377	\$74,448	\$26,125	(\$198,135)	(\$168,087)	(\$99,142)	(\$1,992)	(\$14,856)	\$96,581	\$174,097	\$120,382	\$112,252	\$196,049
49	WITH WNC														
50	WNC REVENUES (REBATE)/SURCHARGE	L12*L42	\$0	\$0	(\$21,252)	(\$7,184)	\$0	(\$37,070)	(\$58,025)	(\$68,828)	(\$49,059)	(\$37,702)	(\$20,208)	\$9,740	(\$287,588)
51	ACTUAL REVENUES 1994 (WITH WNC)	L47+L50	\$635,267	\$605,388	\$632,247	\$876,423	\$917,878	\$874,856	\$655,686	\$618,157	\$621,415	\$541,967	\$601,185	\$608,759	\$8,189,026
52	ACTUAL REVENUES (WITH WNC) (OVER)/UNDER TARGET	L46-L51	\$72,377	\$74,448	\$47,377	(\$190,952)	(\$168,087)	(\$62,071)	\$56,033	\$51,972	\$147,640	\$211,799	\$140,580	\$102,512	\$483,637

Note 1: The approved residential uniform gallonage rate was used for example purposes.
 Note 2: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.

Note: May not be to other schedules due to rounding

EXHIBIT (FL-5)
 PAGE 7 OF 20

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 920199-WS (1991 HISTORICAL) TARGET YEAR WITH 2-MONTH SPREAD BACK (1992 ACTUALS)															
Conventional Treatment - Water															
(Rebates are negative; surcharges are positive.)															
Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jan-92	Feb-92	Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92	TOTAL 92	
1	MONTH REVENUE (REBATE)/SURCHARGE CALCULATED														
3	CONSUMP PER BILL (OVER)UNDER DOCKET NO. 920199-WS - TARGET														
5	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)														
6	NO OF BILLS		61,787	61,501	61,779	61,964	62,140	62,098	62,095	62,089	62,801	62,907	63,037	65,833	751,226
7	CONSUMPTION		534,839,019	510,291,430	504,337,950	513,313,162	562,425,943	607,893,749	536,013,953	502,422,880	578,822,154	565,509,578	557,254,940	558,014,953	6,530,939,708
8	TARGET CONSUMP PER BILL (1991 - DKT 920199-WS)	L7/L6	8.656	8.297	8.164	8.284	9.051	9.789	8.550	8.015	9.214	8.990	8.640	8.476	8.894
9	ACTUAL CONSUMPTION PER BILL (1992)														
11	NO OF BILLS		63,882	63,715	64,061	64,339	64,341	64,344	64,701	65,058	64,908	66,429	65,302	66,836	777,714
12	CONSUMPTION		564,494,088	532,631,253	502,931,590	586,568,300	697,832,772	745,834,231	642,470,426	682,702,912	537,017,707	537,939,748	531,152,868	506,951,236	7,068,326,933
13	ACTUAL CONSUMPTION PER BILL	L12/L11	8.864	8.360	7.851	9.117	10.843	11.591	9.930	10.494	8.274	8.098	8.134	7.585	9.089
14	ACTUAL CONSUM PER BILL (OVER)UNDER TARGET	L8-L13	(0.208)	(0.062)	0.313	(0.833)	(1.792)	(1.802)	(1.380)	(2.479)	0.940	0.892	0.708	0.891	(0.395)
17	REVENUE (OVER)UNDER TARGET														
19	CURRENT MONTH														
20	TOTAL CONSUMPTION (OVER)UNDER TARGET	L15*L11	(13,247,159)	(3,965,332)	20,039,887	(53,578,207)	(115,281,005)	(115,048,722)	(89,308,079)	(101,293,810)	61,003,798	58,235,991	48,129,733	59,569,666	(307,108,280)
21	APPROVED GALLONAGE CHARGE	\$1.23 Note 1	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23
22	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21*L20	(\$16,294)	(\$4,877)	\$24,849	(\$65,899)	(\$141,796)	(\$142,617)	(\$109,846)	(\$198,391)	\$75,035	\$72,860	\$56,740	\$73,271	(\$377,743)
24	TRUE UP CALCULATION														
25	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE	L32 (lag 4)	\$0	\$0	\$0	\$0	(\$8,147)	(\$6,512)	\$9,069	(\$26,415)	(\$84,150)	(\$113,706)	(\$114,218)	(\$151,866)	(\$497,946)
26	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE)/SURCHARGE	Note 2	\$0	\$0	\$0	\$0	(\$10,059)	(\$5,868)	\$13,953	(\$37,292)	(\$96,371)	(\$150,195)	(\$102,033)	(\$139,864)	(\$527,727)
27	TRUE-UP ADJUSTMENT - (REBATE)/SURCHARGE	L25 - L26	\$0	\$0	\$0	\$0	\$1,912	(\$648)	(\$4,885)	\$8,877	\$12,221	\$36,489	(\$12,185)	(\$12,002)	\$29,781
29	REVENUES (OVER) / UNDER TARGET														
30	STARTING (OVER)UNDER BALANCE	L33 (lag 1)	\$0	(\$8,147)	(\$6,512)	\$9,069	(\$28,415)	(\$84,150)	(\$113,706)	(\$114,218)	(\$151,866)	(\$32,305)	\$38,522	\$41,538	\$51,403
31	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE)/SURCHARGE	L27+L27	(\$16,294)	(\$4,877)	\$24,849	(\$65,899)	(\$139,864)	(\$143,263)	(\$114,731)	(\$189,514)	\$87,256	\$109,349	\$44,555	\$81,269	\$1,269
32	MONTHLY WNC (REBATE)/SURCHARGE REVENUES	(L30+L31)/2	(\$8,147)	(\$6,512)	\$9,069	(\$28,415)	(\$84,150)	(\$113,706)	(\$114,218)	(\$151,866)	(\$32,305)	\$38,522	\$41,538	\$51,403	\$51,403
33	ACCUMULATED WNC BALANCE (OVER)UNDER TARGET	L30+L31-L32	(\$8,147)	(\$6,512)	\$9,069	(\$28,415)	(\$84,150)	(\$113,706)	(\$114,218)	(\$151,866)	(\$32,305)	\$38,522	\$41,538	\$51,403	\$51,403
35	MONTH REVENUE (REBATE)/SURCHARGE BILLED		Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92	Jan-93	Feb-93	
37	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
38	2 MTH PRIOR WNC REVENUES - (REBATE)/SURCHARGE	L32	(\$8,147)	(\$6,512)	\$9,069	(\$28,415)	(\$84,150)	(\$113,706)	(\$114,218)	(\$151,866)	(\$32,305)	\$38,522	\$41,538	\$51,403	
39	TARGET CONSUMP PER BILL (L8 OF MONTH TO BILL)	L8	8.164	8.284	9.051	9.789	8.550	8.015	9.214	8.990	8.640	8.478	8.656	8.297	
40	2 MTH PRIOR NO OF BILLS	L11	63,882	63,715	64,061	64,339	64,341	64,344	64,701	65,058	64,908	66,429	65,302	66,836	
41	TARGET CONSUMPTION	L39*L40	519,877	527,823	579,817	629,837	550,087	515,687	596,133	584,851	573,782	583,071	585,270	554,582	
42	WNC ADJUSTMENT - \$/MG (REBATE)/SURCHARGE	L38/L41	(\$0.02)	(\$0.01)	\$0.02	(\$0.05)	(\$0.15)	(\$0.22)	(\$0.19)	(\$0.26)	(\$0.06)	\$0.07	\$0.07	\$0.09	
44	COMPARISON OF REVENUES		Jan-92	Feb-92	Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92	TOTAL 92
45	WITHOUT WNC														
46	TARGET REVENUES	L8*L11*L21	\$678,034	\$650,259	\$643,255	\$655,580	\$716,293	\$774,759	\$680,392	\$641,333	\$735,566	\$734,526	\$710,057	\$696,821	\$8,318,876
47	ACTUAL REVENUES 1992 (WITHOUT WNC)	L12*L21	\$694,328	\$655,136	\$618,806	\$721,479	\$858,068	\$917,378	\$790,239	\$839,725	\$660,532	\$661,866	\$653,318	\$623,550	\$8,894,042
48	ACTUAL REVENUES (WITHOUT WNC) (OVER)UNDER TARGET	L46-L47	(\$16,294)	(\$4,877)	\$24,849	(\$65,899)	(\$141,796)	(\$142,617)	(\$109,846)	(\$198,391)	\$75,035	\$72,860	\$56,740	\$73,271	(\$377,166)
49	WITH WNC														
50	WNC REVENUES (REBATE)/SURCHARGE	L12*L42	\$0	\$0	(\$10,059)	(\$5,866)	\$13,953	(\$37,292)	(\$96,371)	(\$150,195)	(\$102,033)	(\$139,864)	(\$31,869)	\$35,487	(\$524,109)
51	ACTUAL REVENUES 1992 (WITH WNC)	L47*L50	\$694,328	\$655,136	\$608,547	\$715,613	\$872,041	\$880,084	\$693,866	\$689,530	\$558,498	\$521,802	\$621,449	\$659,037	\$8,169,933
52	ACTUAL REVENUES (WITH WNC) (OVER)UNDER TARGET	L46-L51	(\$16,294)	(\$4,877)	\$34,708	(\$80,033)	(\$155,748)	(\$105,325)	(\$13,476)	(\$46,197)	\$177,068	\$212,725	\$88,609	\$37,784	\$146,943

Note 1: The approved residential uniform gallonage rate was used for example purposes.
 Note 2: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.

PAGE 8 OF 20

EXHIBIT (FLL-5)

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 920199-WS (1991 HISTORICAL) TARGET YEAR WITH 2-MONTH SPREAD BACK (1993 ACTUALS)															
EXAMPLE CALCULATIONS															
Conventional Treatment - Water															
(Rebates are negative; surcharges are positive.)															
Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Jan-93	Feb-93	Mar-93	Apr-93	May-93	Jun-93	Jul-93	Aug-93	Sep-93	Oct-93	Nov-93	Dec-93	TOTAL 93		
1	MONTH REVENUE (REBATE)/SURCHARGE CALCULATED														
2															
3	CONSUMP PER BILL (OVER)/UNDER DOCKET NO. 920199-WS - TARGET														
4															
5	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)														
6	NO OF BILLS														
7	CONSUMPTION														
8	TARGET CONSUMP PER BILL (1991 - DKT 920199-WS)														
9															
10	ACTUAL CONSUMPTION PER BILL (1993)														
11	NO OF BILLS														
12	CONSUMPTION														
13	ACTUAL CONSUMPTION PER BILL														
14	ACTUAL CONSUM PER BILL (OVER)/UNDER TARGET														
15															
16															
17	REVENUE (OVER)/UNDER TARGET														
18															
19	CURRENT MONTH:														
20	TOTAL CONSUMPTION (OVER)/UNDER TARGET														
21	APPROVED GALLONAGE CHARGE														
22	CURRENT MTH REVENUE (OVER) / UNDER TARGET														
23															
24	TRUE UP CALCULATION														
25	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE														
26	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE)/SURCHARGE														
27	TRUE-UP ADJUSTMENT - (REBATE)/SURCHARGE														
28															
29	REVENUES (OVER) / UNDER TARGET														
30	STARTING (OVER)/UNDER BALANCE														
31	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE)/SURCHARGE														
32	MONTHLY WNC (REBATE)/SURCHARGE REVENUES														
33	ACCUMULATED WNC BALANCE (OVER)/UNDER TARGET														
34															
35	MONTH REVENUE (REBATE)/SURCHARGE BILLED														
36															
37	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
38	2 MTH PRIOR WNC REVENUES - (REBATE)/SURCHARGE														
39	TARGET CONSUMP PER BILL (L8 OF MONTH TO BILL)														
40	2 MTH PRIOR NO OF BILLS														
41	TARGET CONSUMPTION														
42	WNC ADJUSTMENT - \$/MG (REBATE)/SURCHARGE														
43															
44	COMPARISON OF REVENUES														
45	WITHOUT WNC														
46	TARGET REVENUES														
47	ACTUAL REVENUES 1993 (WITHOUT WNC)														
48	ACTUAL REVENUES (WITHOUT WNC) (OVER)/UNDER TARGET														
49	WITH WNC														
50	WNC REVENUES (REBATE)/SURCHARGE														
51	ACTUAL REVENUES 1993 (WITH WNC)														
52	ACTUAL REVENUES (WITH WNC) (OVER)/UNDER TARGET														

Note 1: The approved residential uniform gallonage rate was used for example purposes.
 Note 2: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.

EXHIBIT
 PAGE 9 OF 20

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 920199-WS (1991 HISTORICAL) TARGET YEAR WITH 2-MONTH SPREAD BACK (1994 ACTUALS)															
EXAMPLE CALCULATIONS															
Conventional Treatment - Water (Rebates are negative; surcharges are positive.)															
Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Jan-94	Feb-94	Mar-94	Apr-94	May-94	Jun-94	Jul-94	Aug-94	Sep-94	Oct-94	Nov-94	Dec-94	TOTAL 94		
1	MONTH REVENUE (REBATE/SURCHARGE CALCULATED)														
3	CONSUMP PER BILL (OVER/UNDER DOCKET NO. 920199-WS - TARGET)														
5	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)														
6		61,787	61,501	61,779	61,964	62,140	62,098	62,895	62,689	62,801	62,907	63,037	65,633	751,226	
7		534,839,019	510,291,430	504,337,950	513,313,182	562,425,943	607,893,749	536,013,953	502,422,880	578,022,154	565,509,576	557,254,940	558,014,953	6,530,939,706	
8	L7/L8	8.656	8.297	8.164	8.284	9.051	9.789	8.550	8.015	9.214	8.990	8.840	8.478	8.694	
10	ACTUAL CONSUMPTION PER BILL (1994)														
11		66,463	66,613	67,683	67,273	67,332	67,502	67,680	67,979	67,861	68,189	68,219	68,222	610,996	
12		516,476,884	492,185,029	531,300,251	718,379,180	746,079,788	741,403,135	580,253,241	556,897,754	545,100,894	471,275,771	505,197,557	487,006,860	6,891,556,344	
13	L12/L11	7.771	7.389	7.850	10.679	11.081	10.983	8.573	8.192	8.033	6.913	7.406	7.139	8.498	
15	L8-L13	0.885	0.909	0.314	(2.395)	(2.030)	(1.194)	(0.024)	(0.178)	1.181	2.076	1.435	1.338	0.196	
17	REVENUE (OVER/UNDER TARGET)														
19	CURRENT MONTH:														
20	L15*L11	58,843,060	60,526,624	21,239,961	(161,085,617)	(136,656,416)	(80,602,880)	(1,619,788)	(12,078,010)	80,146,962	141,542,019	97,871,692	91,262,173	159,001,962	
21	\$1.23 Note 1	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	
22	L21*L20	\$72,377	\$74,448	\$26,125	(\$198,135)	(\$168,087)	(\$99,142)	(\$1,992)	(\$14,856)	\$98,581	\$174,097	\$120,382	\$112,252	\$195,572	
24	TRUE UP CALCULATION														
25	L32 (lag 4)	(\$32,305)	\$38,522	\$41,538	\$51,403	\$33,613	\$55,548	\$43,529	(\$73,750)	(\$120,051)	(\$117,741)	(\$64,215)	(\$35,633)	(\$179,542)	
26	Note 2	(\$31,869)	\$35,487	\$38,153	\$44,297	\$31,878	\$71,838	\$52,226	(\$81,554)	(\$121,853)	(\$122,518)	(\$54,510)	(\$28,277)	(\$168,702)	
27	L25 - L26	(\$436)	\$3,035	\$5,385	\$7,106	\$1,735	(\$16,290)	(\$8,697)	\$7,804	\$1,802	\$4,777	(\$9,705)	(\$7,356)	(\$10,840)	
29	REVENUES (OVER) / UNDER TARGET														
30	L33 (lag 1)	(\$4,715)	\$33,613	\$55,548	\$43,529	(\$73,750)	(\$120,051)	(\$117,741)	(\$64,215)	(\$35,633)	\$32,375	\$105,624	\$108,151		
31	L22*L27	\$71,941	\$77,483	\$31,510	(\$191,029)	(\$168,352)	(\$115,432)	(\$10,889)	(\$7,052)	\$100,383	\$178,874	\$110,877	\$104,896		
32	(L30+L31)/2	\$33,613	\$55,548	\$43,529	(\$73,750)	(\$120,051)	(\$117,741)	(\$64,215)	(\$35,633)	\$32,375	\$105,624	\$108,151	\$108,523		
33	L30+L31-L32	\$33,613	\$55,548	\$43,529	(\$73,750)	(\$120,051)	(\$117,741)	(\$64,215)	(\$35,633)	\$32,375	\$105,624	\$108,151	\$108,523		
35	MONTH REVENUE (REBATE/SURCHARGE BILLED)														
37	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
38	L32	\$33,613	\$55,548	\$43,529	(\$73,750)	(\$120,051)	(\$117,741)	(\$64,215)	(\$35,633)	\$32,375	\$105,624	\$108,151	\$108,523		
39	L8	8.164	8.284	9.051	9.789	8.550	8.015	9.214	8.990	8.840	8.478	8.656	8.297		
40	L11	66,463	66,613	67,683	67,273	67,332	67,502	67,680	67,979	67,861	68,189	68,219	68,222		
41	L39*L40	\$42,581	\$51,830	\$12,800	\$58,554	\$75,658	\$40,997	\$23,580	\$11,110	\$99,904	\$77,820	\$90,520	\$66,062		
42	L38*L41	\$0.06	\$0.10	\$0.07	(\$0.11)	(\$0.21)	(\$0.22)	(\$0.10)	(\$0.06)	\$0.05	\$0.18	\$0.18	\$0.19		
44	COMPARISON OF REVENUES														
45	WITHOUT WNC														
46	L8*L11*L21	\$707,644	\$679,835	\$679,624	\$685,471	\$749,591	\$812,784	\$711,719	\$670,128	\$789,055	\$753,766	\$741,775	\$711,271	\$8,672,864	
47	L12*L21	\$635,267	\$605,388	\$653,499	\$683,806	\$917,678	\$911,928	\$713,711	\$684,984	\$670,474	\$579,669	\$621,363	\$599,016	\$8,476,614	
48	L46-L47	\$72,377	\$74,448	\$26,125	(\$198,135)	(\$168,087)	(\$99,142)	(\$1,992)	(\$14,856)	\$98,581	\$174,097	\$120,382	\$112,252	\$196,049	
49	WITH WNC														
50	L12*L42	\$0	\$0	\$31,878	\$71,838	\$52,226	(\$81,554)	(\$121,853)	(\$122,518)	(\$54,510)	(\$28,277)	\$25,260	\$87,661	(\$139,849)	
51	L47*L50	\$635,267	\$605,388	\$685,377	\$955,444	\$969,904	\$830,372	\$591,858	\$562,467	\$815,964	\$551,393	\$646,653	\$686,680	\$8,336,765	
52	L48-L51	\$72,377	\$74,448	(\$5,753)	(\$269,973)	(\$220,313)	(\$17,587)	\$119,861	\$107,862	\$153,091	\$202,373	\$95,122	\$24,591	\$335,896	

Note 1: The approved residential uniform gallonage rate was used for example purposes.

Note 2: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.

Note: May not tie to other schedules due to rounding

Page 3 of 3

PAGE 10 OF 20
EXHIBIT (FLL-5)

REVERSE OSMOSIS - WATER

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 920199-WS (1991 HISTORICAL) TARGET YEAR WITH 12-MONTH SPREAD BACK (1992 ACTUALS)

Reverse Osmosis Treatment - Water

EXAMPLE CALCULATIONS

(Rebates are negative; surcharges are positive.)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jan-92	Feb-92	Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92	TOTAL 92	
1	MONTH REVENUE (REBATE)/SURCHARGE CALCULATED														
2															
3	CONSUMP PER BILL (OVER)/UNDER DOCKET NO. 920199-WS - TARGET														
4															
5	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)														
6	NO OF BILLS		9,229	5,580	5,630	5,648	5,671	5,681	5,679	5,693	5,681	5,702	5,800	5,613	71,407
7	CONSUMPTION		337,773.864	195,355.245	198,548.926	211,088.547	216,838.138	171,619.688	132,900.997	116,156.072	126,463.371	106,191.378	144,001.129	202,559.377	2,161,296.732
8	TARGET CONSUMP PER BILL (1991 - DKT 920199-WS)	L7/L6	36.599	35.010	35.266	37.374	38.201	30.209	23.402	20.403	22.613	18.624	25.714	36.088	30.287
9															
10	ACTUAL CONSUMPTION PER BILL (1992)														
11	NO OF BILLS		5,630	5,655	5,709	5,717	5,722	5,724	5,734	5,763	5,784	5,799	5,968	5,914	69,099
12	CONSUMPTION		211,416.515	204,088.028	201,426.899	207,098.409	193,085.740	213,692.969	151,247.537	151,515.838	159,237.728	122,076.549	197,109.156	226,658.185	2,238,653.151
13	ACTUAL CONSUMPTION PER BILL	L12/L11	37.552	36.090	35.282	36.225	33.744	37.333	26.377	26.291	27.628	21.051	33.028	38.326	32.398
14															
15	ACTUAL CONSUM PER BILL (OVER)/UNDER TARGET	L8-L13	(0.953)	(1.080)	(0.018)	1.149	4.457	(7.123)	(2.975)	(5.888)	(5.013)	(2.428)	(7.313)	(2.238)	(2.130)
16															
17	REVENUE (OVER)/UNDER TARGET														
18															
19	CURRENT MONTH:														
20	TOTAL CONSUMPTION (OVER)/UNDER TARGET	L15*L11	(5,363.112)	(6,107.038)	(91.740)	6,568.946	25,500.651	(40,774.276)	(17,059.420)	(33,931.334)	(28,897.494)	(14,078.888)	(43,645.096)	(13,236.458)	(147,213.336)
21	APPROVED GALLONAGE CHARGE	\$2.96 Note 1	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96
22	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21*L20	(\$15,875)	(\$18,077)	(\$272)	\$19,444	\$75,482	(\$120,892)	(\$50,496)	(\$100,437)	(\$85,537)	(\$41,873)	(\$129,189)	(\$39,180)	(\$435,751)
23															
24	TRUE UP CALCULATION														
25	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE	L32 (lag 4)	\$0	\$0	\$0	\$0	(\$1,323)	(\$2,719)	(\$2,515)	(\$685)	\$5,720	(\$4,869)	(\$8,720)	(\$16,420)	(\$31,531)
26	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE)/SURCHARGE	Note 2	\$0	\$0	\$0	\$0	(\$2,014)	(\$2,071)	(\$1,931)	\$0	\$8,050	(\$6,061)	(\$11,147)	(\$18,311)	(\$35,485)
27	TRUE-UP ADJUSTMENT - (REBATE)/SURCHARGE	L25 - L26	\$0	\$0	\$0	\$0	\$691	(\$648)	(\$584)	(\$685)	(\$330)	\$1,192	\$2,427	\$1,891	\$3,954
28															
29	REVENUES (OVER) / UNDER TARGET														
30	STARTING (OVER)/UNDER BALANCE	L33 (lag 1)	\$0	(\$14,552)	(\$29,910)	(\$27,867)	(\$7,538)	\$62,916	(\$53,556)	(\$95,916)	(\$180,618)	(\$244,279)	(\$261,029)	(\$355,475)	
31	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE)/SURCHARGE	L22+L27	(\$15,875)	(\$18,077)	(\$272)	\$19,444	\$76,173	(\$121,340)	(\$51,080)	(\$101,122)	(\$85,867)	(\$40,481)	(\$128,782)	(\$37,289)	
32	MONTHLY WNC (REBATE)/SURCHARGE REVENUES	(L30+L31)/12	(\$1,323)	(\$2,719)	(\$2,515)	(\$685)	\$5,720	(\$4,869)	(\$8,720)	(\$16,420)	(\$22,207)	(\$23,730)	(\$32,316)	(\$32,730)	
33	ACCUMULATED WNC BALANCE (OVER)/UNDER TARGET	L30+L31-L32	(\$14,552)	(\$29,910)	(\$27,867)	(\$7,538)	\$62,916	(\$53,556)	(\$95,916)	(\$180,618)	(\$244,279)	(\$261,029)	(\$355,475)	(\$390,034)	
34															
35	MONTH REVENUE (REBATE)/SURCHARGE BILLED		Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92	Jan-93	Feb-93	
36															
37	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
38	2 MTH PRIOR WNC REVENUES - (REBATE)/SURCHARGE	L32	(\$1,323)	(\$2,719)	(\$2,515)	(\$685)	\$5,720	(\$4,869)	(\$8,720)	(\$16,420)	(\$22,207)	(\$23,730)	(\$32,316)	(\$32,730)	
39	TARGET CONSUMP PER BILL (L8 OF MONTH TO BILL)	L8	35.266	37.374	38.201	30.209	23.402	20.403	22.613	18.624	25.714	36.088	36.599	35.010	
40	2 MTH PRIOR NO OF BILLS	L11	5,830	5,655	5,709	5,717	5,722	5,724	5,734	5,763	5,784	5,799	5,968	5,914	
41	TARGET CONSUMPTION	L39*L40	198,549	211,350	218,090	172,707	133,907	116,789	129,862	107,327	148,218	209,272	218,424	207,049	
42	WNC ADJUSTMENT - \$/MG (REBATE)/SURCHARGE	L38/L41	(\$0.01)	(\$0.01)	(\$0.01)	\$0.00	\$0.04	(\$0.04)	(\$0.07)	(\$0.15)	(\$0.15)	(\$0.11)	(\$0.15)	(\$0.18)	
43															
44	COMPARISON OF REVENUES		Jan-92	Feb-92	Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92	TOTAL 92
45	WITHOUT WNC														
46	TARGET REVENUES	L8*L11*L21	\$609,918	\$586,024	\$595,951	\$632,455	\$647,016	\$511,839	\$397,197	\$348,050	\$385,907	\$319,874	\$454,254	\$631,728	\$6,119,913
47	ACTUAL REVENUES 1992 (WITHOUT WNC)	L12*L21	\$625,793	\$604,101	\$596,223	\$613,011	\$571,534	\$632,531	\$447,693	\$448,488	\$471,344	\$361,347	\$563,443	\$670,908	\$6,626,413
48	ACTUAL REVENUES (WITHOUT WNC) (OVER)/UNDER TARGET	L46-L47	(\$15,875)	(\$18,077)	(\$272)	\$19,444	\$75,482	(\$120,892)	(\$50,496)	(\$100,437)	(\$85,537)	(\$41,873)	(\$129,189)	(\$39,180)	(\$506,501)
49	WITH WNC														
50	WNC REVENUES (REBATE)/SURCHARGE	L12*L42	\$0	\$0	(\$2,014)	(\$2,071)	(\$1,931)	\$0	\$6,050	(\$6,061)	(\$11,147)	(\$18,311)	(\$29,566)	(\$24,932)	(\$89,984)
51	ACTUAL REVENUES 1992 (WITH WNC)	L47+L50	\$625,793	\$604,101	\$594,209	\$610,940	\$569,603	\$632,531	\$453,743	\$442,426	\$460,197	\$343,035	\$553,877	\$645,976	\$6,536,430
52	ACTUAL REVENUES (WITH WNC) (OVER)/UNDER TARGET	L46-L51	(\$15,875)	(\$18,077)	\$1,743	\$21,515	\$77,413	(\$120,892)	(\$56,546)	(\$94,376)	(\$74,390)	(\$23,361)	(\$99,623)	(\$14,248)	(\$416,517)

Note 1: The approved residential gallonage rate for Marco Island was used for example purposes.
 Note 2: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.

EXHIBIT
 PAGE 12 OF 20
 (P.L.5)

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 920199-WS (1991 HISTORICAL) TARGET YEAR WITH 12-MONTH SPREAD BACK (1993 ACTUALS)

Reverse Osmosis Treatment - Water
(Rebates are negative; surcharges are positive.)

EXAMPLE CALCULATIONS

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jan-93	Feb-93	Mar-93	Apr-93	May-93	Jun-93	Jul-93	Aug-93	Sep-93	Oct-93	Nov-93	Dec-93	TOTAL 93	
1	MONTH REVENUE (REBATE/SURCHARGE CALCULATED)														
3	CONSUMP PER BILL (OVER/UNDER DOCKET NO. 920199-WS - TARGET)														
5	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)														
6	NO OF BILLS		9,229	5,580	5,630	5,648	5,671	5,681	5,679	5,693	5,881	5,702	5,600	5,613	71,407
7	CONSUMPTION		337,773.864	195,355.245	198,548.926	211,088.547	216,638.138	171,619.688	132,900.997	116,156.072	126,463.371	106,191.378	144,001.129	202,559.377	2,161,298.732
8	TARGET CONSUMP PER BILL (1991 - DKT 920199-WS)	L7/L8	36.599	35.010	35.266	37.374	38.201	30.209	23.402	20.403	22.613	18.624	25.714	36.088	30.267
10	ACTUAL CONSUMPTION PER BILL (1993)														
11	NO OF BILLS		5,847	5,933	5,889	5,898	5,930	5,946	5,977	6,046	5,980	5,992	6,246	6,100	71,764
12	CONSUMPTION		222,358.607	198,672.939	210,510.648	205,865.814	214,582.892	205,790.031	163,136.862	157,298.544	163,912.532	140,462.819	145,978.665	187,217.284	2,215,787.437
13	ACTUAL CONSUMPTION PER BILL	L12/L11	38.030	33.466	35.866	34.904	36.186	34.610	27.294	26.017	27.410	23.442	23.372	30.691	30.876
15	ACTUAL CONSUM PER BILL (OVER/UNDER TARGET)	L8-L13	(1.430)	1.524	(0.602)	2.470	2.015	(4.400)	(3.892)	(5.614)	(4.797)	(4.816)	2.343	5.396	(0.609)
17	REVENUE (OVER/UNDER TARGET)														
19	CURRENT MONTH:														
20	TOTAL CONSUMPTION (OVER/UNDER TARGET)	L15*L11	(8,363,181)	9,040,801	(3,533,091)	14,566,442	11,949,317	(26,164,848)	(23,262,014)	(33,940,102)	(26,687,931)	(26,870,617)	14,634,023	32,916,726	(43,685,281)
21	APPROVED GALLONAGE CHARGE	\$2.96 Note 1	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96
22	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21*L20	(\$24,755)	\$26,761	(\$10,458)	\$43,117	\$35,370	(\$77,448)	(\$68,856)	(\$100,463)	(\$84,916)	(\$85,457)	\$43,317	\$97,434	(\$129,306)
24	TRUE UP CALCULATION														
25	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE/SURCHARGE)	L32 (lag 4)	(\$22,207)	(\$23,730)	(\$32,316)	(\$32,730)	(\$31,452)	(\$26,501)	(\$25,078)	(\$19,473)	(\$14,893)	(\$20,255)	(\$24,428)	(\$30,501)	(\$303,565)
26	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE/SURCHARGE)	Note 2	(\$29,566)	(\$24,932)	(\$33,354)	(\$31,788)	(\$31,577)	(\$24,704)	(\$23,804)	(\$22,837)	(\$17,945)	(\$26,741)	(\$29,504)	(\$37,925)	(\$334,277)
27	TRUE-UP ADJUSTMENT - (REBATE/SURCHARGE)	L25 - L26	\$7,359	\$1,202	\$1,038	(\$942)	\$125	(\$1,797)	(\$1,474)	\$3,164	\$3,052	\$6,486	\$5,076	\$7,424	\$30,712
29	REVENUES (OVER) / UNDER TARGET														
30	STARTING (OVER/UNDER) BALANCE	L33 (lag 1)	(\$380,034)	(\$345,977)	(\$291,513)	(\$275,855)	(\$214,207)	(\$163,820)	(\$222,810)	(\$268,711)	(\$335,510)	(\$382,592)	(\$423,100)	(\$343,482)	
31	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE/SURCHARGE)	L22+L27	(\$17,396)	\$27,963	(\$9,420)	\$42,175	\$35,495	(\$79,245)	(\$70,330)	(\$97,299)	(\$81,864)	(\$78,971)	\$46,393	\$104,858	
32	MONTHLY WNC (REBATE/SURCHARGE REVENUES)	(L30+L31)/12	(\$31,452)	(\$26,501)	(\$25,078)	(\$19,473)	(\$14,893)	(\$20,255)	(\$24,428)	(\$30,501)	(\$34,781)	(\$38,464)	(\$31,226)	(\$19,885)	
33	ACCUMULATED WNC BALANCE (OVER/UNDER TARGET)	L30+L31-L32	(\$345,977)	(\$291,513)	(\$275,855)	(\$214,207)	(\$163,820)	(\$222,810)	(\$268,711)	(\$335,510)	(\$382,592)	(\$423,100)	(\$343,482)	(\$218,738)	
35	MONTH REVENUE (REBATE/SURCHARGE BILLED)		Mar-93	Apr-93	May-93	Jun-93	Jul-93	Aug-93	Sep-93	Oct-93	Nov-93	Dec-93	Jan-94	Feb-94	
37	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
38	2 MTH PRIOR WNC REVENUES - (REBATE/SURCHARGE)	L32	(\$31,452)	(\$26,501)	(\$25,078)	(\$19,473)	(\$14,893)	(\$20,255)	(\$24,428)	(\$30,501)	(\$34,781)	(\$38,464)	(\$31,226)	(\$19,885)	
39	TARGET CONSUMP PER BILL (L8 OF MONTH TO BILL)	L8	35.266	37.374	36.201	30.209	23.402	20.403	22.613	18.624	25.714	36.088	36.599	35.010	
40	2 MTH PRIOR NO OF BILLS	L11	5,847	5,933	5,889	5,898	5,930	5,946	5,977	6,046	5,980	5,992	6,246	6,100	
41	TARGET CONSUMPTION	L39*L40	206,202	221,740	224,202	178,175	138,775	121,318	135,157	112,598	153,773	216,237	228,598	213,560	
42	WNC ADJUSTMENT - \$/MG (REBATE/SURCHARGE)	L38/L41	(\$0.15)	(\$0.12)	(\$0.11)	(\$0.11)	(\$0.11)	(\$0.17)	(\$0.16)	(\$0.27)	(\$0.23)	(\$0.18)	(\$0.14)	(\$0.09)	
44	COMPARISON OF REVENUES		Jan-93	Feb-93	Mar-93	Apr-93	May-93	Jun-93	Jul-93	Aug-93	Sep-93	Oct-93	Nov-93	Dec-93	TOTAL 93
45	WITHOUT WNC														
46	TARGET REVENUES	L8*L11*L21	\$633,426	\$614,833	\$612,654	\$652,479	\$670,535	\$531,691	\$414,030	\$365,141	\$400,265	\$330,313	\$475,414	\$651,597	\$6,352,376
47	ACTUAL REVENUES 1993 (WITHOUT WNC)	L12*L21	\$658,181	\$588,072	\$623,112	\$609,362	\$635,165	\$609,138	\$482,885	\$465,604	\$485,181	\$415,770	\$432,097	\$554,163	\$6,558,731
48	ACTUAL REVENUES (WITHOUT WNC) (OVER/UNDER TARGET)	L46-L47	(\$24,755)	\$26,761	(\$10,458)	\$43,117	\$35,370	(\$77,448)	(\$68,856)	(\$100,463)	(\$84,916)	(\$85,457)	\$43,317	\$97,434	(\$206,355)
49	WITH WNC														
50	WNC REVENUES (REBATE/SURCHARGE)	L12*L42	\$0	\$0	(\$31,577)	(\$24,704)	(\$23,804)	(\$22,837)	(\$17,945)	(\$26,741)	(\$29,504)	(\$37,925)	(\$33,575)	(\$33,699)	(\$261,911)
51	ACTUAL REVENUES 1993 (WITH WNC)	L47+L50	\$658,181	\$588,072	\$591,535	\$584,658	\$611,561	\$586,502	\$464,940	\$438,863	\$455,677	\$377,845	\$398,522	\$520,464	\$6,278,820
52	ACTUAL REVENUES (WITH WNC) (OVER/UNDER TARGET)	L46-L51	(\$24,755)	\$26,761	\$21,119	\$67,821	\$58,974	(\$54,811)	(\$50,911)	(\$73,722)	(\$55,412)	(\$47,532)	\$76,892	\$131,133	\$75,556

Note 1: The approved residential gallonage rate for Marco Island was used for example purposes.
Note 2: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.

Note: May not tie to other schedules due to rounding.

EXHIBIT (ELLS)
 PAGE 13 OF 20

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 920199-WS (1991 HISTORICAL) TARGET YEAR WITH 12-MONTH SPREAD BACK (1994 ACTUALS)

Reverse Osmosis Treatment - Water

(Rebates are negative; surcharges are positive.)

EXAMPLE CALCULATIONS

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	MONTH REVENUE (REBATE)/SURCHARGE CALCULATED		Jan-94	Feb-94	Mar-94	Apr-94	May-94	Jun-94	Jul-94	Aug-94	Sep-94	Oct-94	Nov-94	Dec-94	TOTAL 94
2															
3	CONSUMP PER BILL (OVER)/UNDER DOCKET NO. 920199-WS - TARGET														
4															
5	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)														
6	NO OF BILLS		9,229	5,580	5,830	5,848	5,871	5,881	5,879	5,893	5,881	5,702	5,800	5,613	71,407
7	CONSUMPTION		337,773.864	195,355.245	198,548.928	211,088.547	216,638.138	171,619.688	132,900.997	116,156.072	128,483.371	106,191.378	144,001.129	202,559.377	2,161,296.732
8	TARGET CONSUMP PER BILL (1991 - DKT 920199-WS)	L7/L6	36.599	35.010	35.268	37.374	38.201	30.209	23.402	20.403	22.613	18.624	25.714	36.088	30.267
9															
10	ACTUAL CONSUMPTION PER BILL (1994)														
11	NO OF BILLS		6,081	6,083	6,102	6,119	6,184	6,189	6,195	6,226	6,249	6,274	6,284	6,295	74,241
12	CONSUMPTION		209,562.803	196,573.456	189,851.420	260,027.909	214,524.849	226,342.142	168,577.507	132,512.784	135,759.088	130,899.746	159,909.013	184,697.122	2,199,037.839
13	ACTUAL CONSUMPTION PER BILL	L12/L11	34.462	30.772	31.113	42.495	34.690	36.890	27.212	21.284	21.725	20.832	25.447	29.340	29.620
14															
15	ACTUAL CONSUM PER BILL (OVER)/UNDER TARGET	L8-L13	2.137	4.237	4.153	(5.121)	3.511	(8.481)	(3.810)	(0.880)	0.888	(2.208)	0.267	6.747	0.847
16															
17	REVENUE (OVER)/UNDER TARGET														
18															
19	CURRENT MONTH:														
20	TOTAL CONSUMPTION (OVER)/UNDER TARGET	L15*L11	12,996.832	25,691.571	25,343.171	(31,336.192)	21,710.426	(39,980.259)	(23,800.984)	(5,481.745)	5,548.359	(13,855.708)	1,680.825	42,473.959	48,036.407
21	APPROVED GALLONAGE CHARGE	\$2.96 Note 1	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96
22	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21*L20	\$38,471	\$76,047	\$75,016	(\$92,755)	\$64,283	(\$118,342)	(\$69,859)	(\$16,226)	\$16,423	(\$41,013)	\$4,975	\$125,723	\$142,188
23															
24	TRUE UP CALCULATION														
25	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE	L32 (lag 4)	(\$22,207)	(\$23,730)	(\$32,316)	(\$32,730)	(\$14,409)	(\$6,771)	(\$29)	(\$7,996)	(\$2,068)	(\$11,871)	(\$16,523)	(\$16,410)	(\$186,859)
26	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE)/SURCHARGE	Note 2	(\$29,566)	(\$24,932)	(\$31,434)	(\$29,852)	(\$13,290)	(\$7,801)	\$0	(\$9,054)	(\$1,886)	(\$11,926)	(\$16,291)	(\$16,298)	(\$194,130)
27	TRUE-UP ADJUSTMENT - (REBATE)/SURCHARGE	L25 - L26	\$7,359	\$1,202	(\$882)	(\$2,878)	(\$1,119)	\$1,030	(\$29)	\$1,056	(\$382)	\$255	(\$232)	\$1,888	\$7,271
28															
29	REVENUES (OVER) / UNDER TARGET														
30	STARTING (OVER)/UNDER BALANCE	L33 (lag 1)	(\$218,738)	(\$158,499)	(\$74,480)	(\$317)	(\$87,954)	(\$22,743)	(\$128,383)	(\$181,749)	(\$180,507)	(\$150,760)	(\$175,558)	(\$156,580)	
31	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE)/SURCHARGE	L22+L27	\$45,830	\$77,249	\$74,134	(\$95,833)	\$63,144	(\$117,312)	(\$69,888)	(\$15,168)	\$16,041	(\$40,758)	\$4,743	\$127,811	
32	MONTHLY WNC (REBATE)/SURCHARGE REVENUES	(L30+L31)/12	(\$14,409)	(\$6,771)	(\$29)	(\$7,996)	(\$2,068)	(\$11,871)	(\$16,523)	(\$16,410)	(\$13,705)	(\$15,960)	(\$14,235)	(\$2,414)	
33	ACCUMULATED WNC BALANCE (OVER)/UNDER TARGET	L30+L31-L32	(\$158,499)	(\$74,480)	(\$317)	(\$87,954)	(\$22,743)	(\$128,383)	(\$181,749)	(\$180,507)	(\$150,760)	(\$175,558)	(\$156,580)	(\$26,555)	
34															
35	MONTH REVENUE (REBATE)/SURCHARGE BILLED		Mar-94	Apr-94	May-94	Jun-94	Jul-94	Aug-94	Sep-94	Oct-94	Nov-94	Dec-94	Jan-95	Feb-95	
36															
37	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
38	2 MTH PRIOR WNC REVENUES - (REBATE)/SURCHARGE	L32	(\$14,409)	(\$6,771)	(\$29)	(\$7,996)	(\$2,068)	(\$11,871)	(\$16,523)	(\$16,410)	(\$13,705)	(\$15,960)	(\$14,235)	(\$2,414)	
39	TARGET CONSUMP PER BILL (LB OF MONTH TO BILL)	L8	35.266	37.374	38.201	30.209	23.402	20.403	22.613	18.624	25.714	36.088	36.599	35.010	
40	2 MTH PRIOR NO OF BILLS	L11	6,081	6,083	6,102	6,119	6,184	6,189	6,195	6,226	6,249	6,274	6,284	6,295	
41	TARGET CONSUMPTION	L39*L40	214,454	226,599	233,103	184,851	144,719	125,868	140,088	115,950	180,890	226,413	229,989	220,387	
42	WNC ADJUSTMENT - \$/MG (REBATE)/SURCHARGE	L38/L41	(\$0.07)	(\$0.03)	\$0.00	(\$0.04)	(\$0.01)	(\$0.09)	(\$0.12)	(\$0.14)	(\$0.09)	(\$0.07)	(\$0.06)	(\$0.01)	
43															
44	COMPARISON OF REVENUES		Jan-94	Feb-94	Mar-94	Apr-94	May-94	Jun-94	Jul-94	Aug-94	Sep-94	Oct-94	Nov-94	Dec-94	TOTAL 94
45	WITHOUT WNC														
46	TARGET REVENUES	L8*L11*L21	\$658,777	\$628,304	\$636,976	\$676,927	\$699,256	\$551,831	\$429,131	\$376,012	\$418,270	\$345,858	\$478,306	\$672,426	\$6,571,875
47	ACTUAL REVENUES 1994 (WITHOUT WNC)	L12*L21	\$620,306	\$552,257	\$561,960	\$789,683	\$634,994	\$689,973	\$498,989	\$392,238	\$401,847	\$386,871	\$473,331	\$548,703	\$6,509,152
48	ACTUAL REVENUES (WITHOUT WNC) (OVER)/UNDER TARGET	L46-L47	\$38,471	\$76,047	\$75,016	(\$92,755)	\$64,283	(\$118,342)	(\$69,859)	(\$16,226)	\$16,423	(\$41,013)	\$4,975	\$125,723	\$62,723
49	WITH WNC														
50	WNC REVENUES (REBATE)/SURCHARGE	L12*L42	\$0	\$0	(\$13,290)	(\$7,801)	\$0	(\$9,054)	(\$1,886)	(\$11,926)	(\$16,291)	(\$16,298)	(\$14,392)	(\$12,929)	(\$105,666)
51	ACTUAL REVENUES 1994 (WITH WNC)	L47+L50	\$620,306	\$552,257	\$548,671	\$781,882	\$634,994	\$680,919	\$497,304	\$380,312	\$385,556	\$368,573	\$458,939	\$533,775	\$6,403,486
52	ACTUAL REVENUES (WITH WNC) (OVER)/UNDER TARGET	L46-L51	\$38,471	\$76,047	\$88,305	(\$84,954)	\$64,283	(\$109,288)	(\$68,173)	(\$4,300)	\$32,714	(\$22,715)	\$19,367	\$138,652	\$166,389

Note 1: The approved residential gallonage rate for Marco Island was used for example purposes.

Note 2: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.

PAGE 14 OF 20

EXHIBIT (FLL-5)

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 920199-WS (1991 HISTORICAL) TARGET YEAR WITH 6-MONTH SPREAD BACK (1992 ACTUALS)															
EXAMPLE CALCULATIONS															
Reverse Osmosis Treatment - Water															
(Rebates are negative; surcharges are positive.)															
Line No	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jan-92	Feb-92	Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92	TOTAL 92	
1	MONTH REVENUE (REBATE)/SURCHARGE CALCULATED														
2															
3	CONSUMP PER BILL (OVER)/UNDER DOCKET NO. 920199-WS - TARGET														
4															
5	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)														
6	NO OF BILLS		9,229	5,580	5,630	5,648	5,671	5,681	5,679	5,693	5,681	5,702	5,600	5,613	71,407
7	CONSUMPTION		337,773.864	195,355.245	198,548.926	211,088.547	216,838.138	171,619.888	132,900.997	116,156.072	128,463.371	106,191.378	144,001.129	202,559.377	2,181,296.732
8	TARGET CONSUMP PER BILL (1991 - DKT 920199-WS)	L7/L8	36.599	35.010	35.266	37.374	38.201	30.209	23.402	20.403	22.613	18.624	25.714	36.088	30.267
9															
10	ACTUAL CONSUMPTION PER BILL (1992)														
11	NO OF BILLS		5,630	5,655	5,709	5,717	5,722	5,724	5,734	5,763	5,764	5,799	5,968	5,914	69,099
12	CONSUMPTION		211,416.515	204,088.026	201,428.899	207,098.409	193,085.740	213,692.989	151,247.537	151,515.838	159,237.728	122,078.549	197,109.156	226,658.185	2,238,653.151
13	ACTUAL CONSUMPTION PER BILL	L12/L11	37.552	36.090	35.262	36.225	33.744	37.333	26.377	26.291	27.626	21.051	33.028	38.326	32.398
14															
15	ACTUAL CONSUM PER BILL (OVER)/UNDER TARGET	L8-L13	(0.953)	(1.080)	(0.018)	1.149	4.457	(7.123)	(2.975)	(5.888)	(5.013)	(2.428)	(7.313)	(2.238)	(2.130)
16															
17	REVENUE (OVER)/UNDER TARGET														
18															
19	CURRENT MONTH:														
20	TOTAL CONSUMPTION (OVER)/UNDER TARGET	L15*L11	(5,363.112)	(6,107.038)	(91.740)	6,568.946	25,500.851	(40,774.278)	(17,059.420)	(33,931.334)	(28,997.494)	(14,078.688)	(43,645.098)	(13,236.458)	(147,213.336)
21	APPROVED GALLONAGE CHARGE	\$2.96 Note 1	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96
22	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21*L20	(\$15,875)	(\$18,077)	(\$272)	\$19,444	\$75,482	(\$120,892)	(\$50,496)	(\$100,437)	(\$85,537)	(\$41,873)	(\$129,189)	(\$39,180)	(\$435,751)
23															
24	TRUE UP CALCULATION														
25	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE	L32 (lag 4)	\$0	\$0	\$0	\$0	(\$2,846)	(\$5,218)	(\$4,393)	(\$421)	\$12,125	(\$10,191)	(\$16,997)	(\$30,974)	(\$58,714)
26	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE)/SURCHARGE	Note 2	\$0	\$0	\$0	\$0	(\$2,014)	(\$4,142)	(\$3,862)	\$0	\$13,612	(\$13,636)	(\$20,701)	(\$35,402)	(\$68,145)
27	TRUE-UP ADJUSTMENT - (REBATE)/SURCHARGE	L25 - L26	\$0	\$0	\$0	\$0	(\$632)	(\$1,076)	(\$531)	(\$421)	(\$1,487)	\$3,445	\$3,704	\$4,426	\$7,431
28															
29	REVENUES (OVER) / UNDER TARGET														
30	STARTING (OVER)/UNDER BALANCE	L33 (lag 1)	\$0	(\$13,229)	(\$26,088)	(\$21,967)	(\$2,103)	\$60,623	(\$50,954)	(\$84,984)	(\$154,868)	(\$201,577)	(\$199,838)	(\$271,102)	
31	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE)/SURCHARGE	L22+L27	(\$15,875)	(\$18,077)	(\$272)	\$19,444	\$74,850	(\$121,788)	(\$51,027)	(\$100,858)	(\$87,024)	(\$38,228)	(\$125,485)	(\$34,752)	
32	MONTHLY WNC (REBATE)/SURCHARGE REVENUES	(L30+L31)*8	(\$2,846)	(\$5,218)	(\$4,393)	(\$421)	\$12,125	(\$10,191)	(\$16,997)	(\$30,974)	(\$40,315)	(\$39,968)	(\$54,220)	(\$50,976)	
33	ACCUMULATED WNC BALANCE (OVER)/UNDER TARGET	L30+L31-L32	(\$13,229)	(\$26,088)	(\$21,967)	(\$2,103)	\$60,623	(\$50,954)	(\$84,984)	(\$154,868)	(\$201,577)	(\$199,838)	(\$271,102)	(\$254,876)	
34															
35	MONTH REVENUE (REBATE)/SURCHARGE BILLED		Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92	Jan-93	Feb-93	
36															
37	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
38	2 MTH PRIOR WNC REVENUES - (REBATE)/SURCHARGE	L32	(\$2,846)	(\$5,218)	(\$4,393)	(\$421)	\$12,125	(\$10,191)	(\$16,997)	(\$30,974)	(\$40,315)	(\$39,968)	(\$54,220)	(\$50,976)	
39	TARGET CONSUMP PER BILL (L8 OF MONTH TO BILL)	L8	35.266	37.374	38.201	30.209	23.402	20.403	22.613	18.624	25.714	36.088	36.599	35.010	
40	2 MTH PRIOR NO OF BILLS	L11	5,630	5,655	5,709	5,717	5,722	5,724	5,734	5,763	5,764	5,799	5,968	5,914	
41	TARGET CONSUMPTION	L39*L40	198,549	211,350	218,090	172,707	133,907	116,789	129,862	107,327	148,218	209,272	218,424	207,049	
42	WNC ADJUSTMENT - \$/MG (REBATE)/SURCHARGE	L38/L41	(\$0.01)	(\$0.02)	(\$0.02)	\$0.06	\$0.09	(\$0.09)	(\$0.13)	(\$0.29)	(\$0.27)	(\$0.19)	(\$0.25)	(\$0.25)	
43															
44	COMPARISON OF REVENUES		Jan-92	Feb-92	Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92	TOTAL 92
45	WITHOUT WNC														
46	TARGET REVENUES	L8*L11*L21	\$809,918	\$586,024	\$595,951	\$832,455	\$647,016	\$511,839	\$397,197	\$348,050	\$385,807	\$319,674	\$454,254	\$831,728	\$6,119,913
47	ACTUAL REVENUES 1992 (WITHOUT WNC)	L12*L21	\$625,793	\$604,101	\$596,223	\$813,011	\$571,534	\$632,531	\$447,893	\$448,496	\$471,344	\$361,347	\$583,443	\$670,908	\$6,628,413
48	ACTUAL REVENUES (WITHOUT WNC) (OVER)/UNDER TARGET	L46-L47	(\$15,875)	(\$18,077)	(\$272)	\$19,444	\$75,482	(\$120,892)	(\$50,496)	(\$100,437)	(\$85,537)	(\$41,873)	(\$129,189)	(\$39,180)	(\$506,501)
49	WITH WNC														
50	WNC REVENUES (REBATE)/SURCHARGE	L12*L42	\$0	\$0	(\$2,014)	(\$4,142)	(\$3,862)	\$0	\$13,612	(\$13,636)	(\$20,701)	(\$35,402)	(\$53,219)	(\$43,065)	(\$182,430)
51	ACTUAL REVENUES 1992 (WITH WNC)	L47*L50	\$625,793	\$604,101	\$594,209	\$808,869	\$567,672	\$632,531	\$461,305	\$434,850	\$450,643	\$325,944	\$530,224	\$627,843	\$6,483,984
52	ACTUAL REVENUES (WITH WNC) (OVER)/UNDER TARGET	L46-L51	(\$15,875)	(\$18,077)	\$1,743	\$23,586	\$79,344	(\$120,892)	(\$84,108)	(\$86,800)	(\$64,836)	(\$8,271)	(\$75,970)	\$3,885	(\$344,071)

Note 1: The approved residential gallonage rate for Marco Island was used for example purposes.
 Note 2: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.

EXHIBIT
 PAGE 15 OF 20
 (P.L.S)

Note: May not tie to other schedules due to rounding

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 920199-WS (1991 HISTORICAL) TARGET YEAR WITH 6-MONTH SPREAD BACK (1993 ACTUALS)

Reverse Osmosis Treatment - Water

EXAMPLE CALCULATIONS

(Rebates are negative; surcharges are positive.)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	MONTH REVENUE (REBATE)/SURCHARGE CALCULATED		Jan-93	Feb-93	Mar-93	Apr-93	May-93	Jun-93	Jul-93	Aug-93	Sep-93	Oct-93	Nov-93	Dec-93	TOTAL 93
2															
3	CONSUMP PER BILL (OVER)/UNDER DOCKET NO. 920199-WS - TARGET														
4															
5	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)														
6	NO OF BILLS		9,229	5,580	5,630	5,848	5,671	5,681	5,679	5,693	5,681	5,702	5,600	5,613	71,407
7	CONSUMPTION		337,773.864	195,355.245	198,548.926	211,088.547	216,838.138	171,619.688	132,900.997	116,156.072	128,463.371	108,191.378	144,001.129	202,559.377	2,161,296.732
8	TARGET CONSUMP PER BILL (1991 - DKT 920199-WS)	L7/L6	36.599	35.010	35.266	37.374	38.201	30.209	23.402	20.403	22.613	18.624	25.714	36.088	30.267
9															
10	ACTUAL CONSUMPTION PER BILL (1993)														
11	NO OF BILLS		5,847	5,933	5,869	5,898	5,930	5,946	5,977	6,048	5,980	5,992	6,246	6,100	71,764
12	CONSUMPTION		222,358.607	198,672.939	210,510.648	205,865.614	214,582.892	205,790.031	163,136.862	157,298.544	163,912.532	140,462.819	145,978.665	187,217.284	2,215,787.437
13	ACTUAL CONSUMPTION PER BILL	L12/L11	38.030	33.488	35.868	34.904	36.186	34.610	27.294	26.017	27.410	23.442	23.372	30.691	30.876
14															
15	ACTUAL CONSUM PER BILL (OVER)/UNDER TARGET	L8-L13	(1.430)	1.524	(0.602)	2.470	2.015	(4.400)	(3.892)	(5.614)	(4.797)	(4.818)	2.343	5.396	(0.809)
16															
17	REVENUE (OVER)/UNDER TARGET														
18															
19	CURRENT MONTH:														
20	TOTAL CONSUMPTION (OVER)/UNDER TARGET	L15*L11	(8,363.181)	9,040.801	(3,533.091)	14,566.442	11,949.317	(26,164.848)	(23,262.014)	(33,940.102)	(28,687.931)	(28,870.617)	14,634.023	32,916.726	(43,665.261)
21	APPROVED GALLONAGE CHARGE	\$2.96 Note 1	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96
22	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21*L20	(\$24,755)	\$26,761	(\$10,458)	\$43,117	\$35,370	(\$77,448)	(\$68,858)	(\$100,483)	(\$84,916)	(\$85,457)	\$43,317	\$97,434	(\$129,308)
23															
24	TRUE UP CALCULATION														
25	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE	L32 (lag 4)	(\$40,315)	(\$39,968)	(\$54,220)	(\$50,976)	(\$44,455)	(\$32,069)	(\$28,239)	(\$16,564)	(\$7,599)	(\$19,782)	(\$28,018)	(\$39,766)	(\$401,873)
26	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE)/SURCHARGE	Note 2	(\$53,219)	(\$43,065)	(\$55,590)	(\$49,668)	(\$46,312)	(\$28,821)	(\$27,896)	(\$18,521)	(\$6,157)	(\$25,188)	(\$34,422)	(\$49,162)	(\$440,001)
27	TRUE-UP ADJUSTMENT - (REBATE)/SURCHARGE	L25 - L26	\$12,904	\$3,097	\$1,370	(\$1,308)	\$1,857	(\$3,248)	(\$343)	\$1,957	\$558	\$5,386	\$6,404	\$9,396	\$36,028
28															
29	REVENUES (OVER) / UNDER TARGET														
30	STARTING (OVER)/UNDER BALANCE	L33 (lag 1)	(\$254,878)	(\$222,275)	(\$160,347)	(\$141,196)	(\$82,822)	(\$37,996)	(\$98,910)	(\$140,091)	(\$198,831)	(\$235,991)	(\$263,385)	(\$178,054)	
31	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE)/SURCHARGE	L22+L27	(\$11,851)	\$29,858	(\$9,088)	\$41,809	\$37,227	(\$80,696)	(\$69,199)	(\$98,506)	(\$84,358)	(\$80,071)	\$49,721	\$106,830	
32	MONTHLY WNC (REBATE)/SURCHARGE REVENUES	(L30+L31)*6	(\$44,455)	(\$32,069)	(\$28,239)	(\$16,564)	(\$7,599)	(\$19,782)	(\$28,018)	(\$39,766)	(\$47,198)	(\$52,677)	(\$35,611)	(\$11,871)	
33	ACCUMULATED WNC BALANCE (OVER)/UNDER TARGET	L30+L31-L32	(\$222,275)	(\$160,347)	(\$141,196)	(\$82,822)	(\$37,996)	(\$98,910)	(\$140,091)	(\$198,831)	(\$235,991)	(\$263,385)	(\$178,054)	(\$59,353)	
34															
35	MONTH REVENUE (REBATE)/SURCHARGE BILLED		Mar-93	Apr-93	May-93	Jun-93	Jul-93	Aug-93	Sep-93	Oct-93	Nov-93	Dec-93	Jan-94	Feb-94	
36															
37	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
38	2 MTH PRIOR WNC REVENUES - (REBATE)/SURCHARGE	L32	(\$44,455)	(\$32,069)	(\$28,239)	(\$16,564)	(\$7,599)	(\$19,782)	(\$28,018)	(\$39,766)	(\$47,198)	(\$52,677)	(\$35,611)	(\$11,871)	
39	TARGET CONSUMP PER BILL (L8 OF MONTH TO BILL)	L8	35.266	37.374	38.201	30.209	23.402	20.403	22.613	18.624	25.714	36.088	35.010		
40	2 MTH PRIOR NO OF BILLS	L11	5,847	5,933	5,869	5,898	5,930	5,946	5,977	6,048	5,980	5,992	6,246	6,100	
41	TARGET CONSUMPTION	L39*L40	206,202	221,740	224,202	178,175	138,775	121,318	135,157	112,598	153,773	216,237	228,598	213,560	
42	WNC ADJUSTMENT - \$/MG (REBATE)/SURCHARGE	L38/L41	(\$0.22)	(\$0.14)	(\$0.13)	(\$0.09)	(\$0.05)	(\$0.16)	(\$0.21)	(\$0.35)	(\$0.31)	(\$0.24)	(\$0.16)	(\$0.06)	
43															
44	COMPARISON OF REVENUES		Jan-93	Feb-93	Mar-93	Apr-93	May-93	Jun-93	Jul-93	Aug-93	Sep-93	Oct-93	Nov-93	Dec-93	TOTAL 93
45	WITHOUT WNC														
46	TARGET REVENUES	L8*L11*L21	\$633,426	\$614,833	\$612,854	\$652,479	\$670,535	\$531,891	\$414,030	\$365,141	\$400,265	\$330,313	\$475,414	\$651,597	\$6,352,376
47	ACTUAL REVENUES 1993 (WITHOUT WNC)	L12*L21	\$658,181	\$588,072	\$623,112	\$609,362	\$635,165	\$609,138	\$482,885	\$465,804	\$485,181	\$415,770	\$432,097	\$554,163	\$6,558,731
48	ACTUAL REVENUES (WITHOUT WNC) (OVER)/UNDER TARGET	L46-L47	(\$24,755)	\$26,761	(\$10,458)	\$43,117	\$35,370	(\$77,448)	(\$68,858)	(\$100,483)	(\$84,916)	(\$85,457)	\$43,317	\$97,434	(\$206,355)
49	WITH WNC														
50	WNC REVENUES (REBATE)/SURCHARGE	L12*L42	\$0	\$0	(\$48,312)	(\$28,821)	(\$27,896)	(\$18,521)	(\$8,157)	(\$25,188)	(\$34,422)	(\$49,162)	(\$45,253)	(\$44,932)	(\$328,644)
51	ACTUAL REVENUES 1993 (WITH WNC)	L47+L50	\$658,181	\$588,072	\$578,799	\$580,541	\$607,270	\$590,617	\$474,728	\$440,436	\$450,758	\$366,806	\$386,843	\$508,231	\$6,230,087
52	ACTUAL REVENUES (WITH WNC) (OVER)/UNDER TARGET	L46-L51	(\$24,755)	\$26,761	\$35,854	\$71,938	\$63,286	(\$58,927)	(\$60,699)	(\$75,295)	(\$50,495)	(\$36,295)	\$68,570	\$142,366	\$122,269
	Note 1: The approved residential gallonage rate for Marco Island was used for example purposes.														
	Note 2: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.														

Note: May not tie to other schedules due to rounding.

PAGE 16 OF 20 EXHIBIT (F.L.S.)

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 920199-WS (1991 HISTORICAL) TARGET YEAR WITH 6-MONTH SPREAD BACK (1994 ACTUALS)

Reverse Osmosis Treatment - Water (Rebates are negative; surcharges are positive.)		EXAMPLE CALCULATIONS													
Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jan-94	Feb-94	Mar-94	Apr-94	May-94	Jun-94	Jul-94	Aug-94	Sep-94	Oct-94	Nov-94	Dec-94	TOTAL 94	
1	MONTH REVENUE (REBATE)/SURCHARGE CALCULATED														
2	CONSUMPTION														
3	CONSUMP PER BILL (OVER)/UNDER DOCKET NO. 920199-WS - TARGET														
4	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)														
5	NO OF BILLS	9,229	5,580	5,630	5,648	5,671	5,681	5,679	5,693	5,681	5,702	5,800	5,613	71,407	
6	CONSUMPTION	337,773.864	195,355.245	198,548.926	211,088.547	216,638.138	171,819.688	132,900.997	116,156.072	128,463.371	106,191.378	144,001.129	202,559.377	2,161,298.732	
7	TARGET CONSUMP PER BILL (1991 - DKT 920199-WS)	L7/L6	36.599	35.010	35.286	37.374	38.201	30.209	23.402	20.403	22.613	18.624	25.714	36.088	30.267
8	ACTUAL CONSUMPTION PER BILL (1994)														
9	NO OF BILLS	6,081	6,083	6,102	6,119	6,184	6,169	6,195	6,228	6,248	6,274	6,284	6,295	74,241	
10	CONSUMPTION	209,562.803	186,573.456	189,851.420	260,027.909	214,524.849	226,342.142	168,577.507	132,512.784	135,759.088	130,699.746	159,909.013	184,697.122	2,199,037.839	
11	ACTUAL CONSUMPTION PER BILL	L12/L11	34.462	30.772	31.113	42.495	34.890	36.690	27.212	21.284	21.725	20.832	25.447	29.340	29.820
12	ACTUAL CONSUM PER BILL (OVER)/UNDER TARGET	L8-L13	2.137	4.237	4.153	(5.121)	3.511	(6.481)	(3.810)	(0.880)	0.686	(2.208)	0.267	6.747	0.647
13	REVENUE (OVER)/UNDER TARGET														
14	CURRENT MONTH:														
15	TOTAL CONSUMPTION (OVER)/UNDER TARGET	L15*L11	12,996.832	25,691.571	25,343.171	(31,336.192)	21,710.426	(39,980.259)	(23,800.984)	(5,481.745)	5,548.359	(13,855.708)	1,880.825	42,473.959	48,036.407
16	APPROVED GALLONAGE CHARGE	\$2.96 Note 1	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96
17	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21*L20	\$38,471	\$78,047	\$75,018	(\$92,755)	\$64,263	(\$118,342)	(\$69,859)	(\$18,226)	\$16,423	(\$41,013)	\$4,975	\$125,723	\$142,188
18	TRUE UP CALCULATION														
19	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE	L32 (lag 4)	(\$40,315)	(\$39,968)	(\$54,220)	(\$50,976)	(\$1,330)	\$12,083	\$22,267	\$2,374	\$12,784	(\$9,223)	(\$19,194)	(\$18,681)	(\$184,399)
20	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE)/SURCHARGE	Note 2	(\$53,219)	(\$43,065)	(\$52,391)	(\$46,643)	(\$1,899)	\$13,001	\$21,452	\$2,263	\$15,172	(\$9,276)	(\$19,006)	(\$20,912)	(\$194,523)
21	TRUE-UP ADJUSTMENT - (REBATE)/SURCHARGE	L25 - L26	\$12,904	\$3,097	(\$1,829)	(\$4,333)	\$569	(\$918)	\$815	\$111	(\$2,388)	\$53	(\$188)	\$2,231	\$10,124
22	REVENUES (OVER) / UNDER TARGET														
23	STARTING (OVER)/UNDER BALANCE	L33 (lag 1)	(\$59,353)	(\$6,649)	\$60,413	\$111,333	\$11,871	\$63,919	(\$46,117)	(\$95,968)	(\$93,403)	(\$66,140)	(\$69,250)	(\$70,386)	
24	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE)/SURCHARGE	L22+L27	\$51,375	\$78,144	\$73,187	(\$97,088)	\$64,832	(\$119,260)	(\$69,044)	(\$18,115)	\$14,035	(\$40,960)	\$4,787	\$127,954	
25	MONTHLY WNC (REBATE)/SURCHARGE REVENUES	(L30+L31)/6	(\$1,330)	\$12,083	\$22,267	\$2,374	\$12,784	(\$9,223)	(\$19,194)	(\$18,681)	(\$13,228)	(\$17,650)	(\$14,077)	\$9,595	
26	ACCUMULATED WNC BALANCE (OVER)/UNDER TARGET	L30+L31-L32	(\$6,649)	\$60,413	\$111,333	\$11,871	\$63,919	(\$46,117)	(\$95,968)	(\$93,403)	(\$66,140)	(\$69,250)	(\$70,386)	\$47,974	
27	MONTH REVENUE (REBATE)/SURCHARGE BILLED		Mar-94	Apr-94	May-94	Jun-94	Jul-94	Aug-94	Sep-94	Oct-94	Nov-94	Dec-94	Jan-95	Feb-95	
28	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
29	2 MTH PRIOR WNC REVENUES - (REBATE)/SURCHARGE	L32	(\$1,330)	\$12,083	\$22,267	\$2,374	\$12,784	(\$9,223)	(\$19,194)	(\$18,681)	(\$13,228)	(\$17,650)	(\$14,077)	\$9,595	
30	TARGET CONSUMP PER BILL (L8 OF MONTH TO BILL)	L8	35.268	37.374	38.201	30.209	23.402	20.403	22.613	18.624	25.714	36.088	36.599	35.010	
31	2 MTH PRIOR NO OF BILLS	L11	6,081	6,083	6,102	6,119	6,184	6,169	6,195	6,228	6,248	6,274	6,284	6,295	
32	TARGET CONSUMPTION	L39*L40	214,454	226,599	233,103	184,851	144,719	125,888	140,088	115,950	160,890	226,413	229,989	220,387	
33	WNC ADJUSTMENT - \$/MG (REBATE)/SURCHARGE	L38/L41	(\$0.01)	\$0.05	\$0.10	\$0.01	\$0.09	(\$0.07)	(\$0.14)	(\$0.16)	(\$0.08)	(\$0.08)	(\$0.06)	\$0.04	
34	COMPARISON OF REVENUES		Jan-94	Feb-94	Mar-94	Apr-94	May-94	Jun-94	Jul-94	Aug-94	Sep-94	Oct-94	Nov-94	Dec-94	TOTAL 94
35	WITHOUT WNC														
36	TARGET REVENUES	L8*L11*L21	\$658,777	\$628,304	\$636,976	\$676,927	\$699,256	\$551,631	\$429,131	\$376,012	\$418,270	\$345,858	\$478,308	\$672,426	\$6,571,875
37	ACTUAL REVENUES 1994 (WITHOUT WNC)	L12*L21	\$620,306	\$552,257	\$561,960	\$769,883	\$634,994	\$669,973	\$498,989	\$392,238	\$401,847	\$366,871	\$473,331	\$546,703	\$6,509,152
38	ACTUAL REVENUES (WITHOUT WNC) (OVER)/UNDER TARGET	L46-L47	\$38,471	\$76,047	\$75,016	(\$92,755)	\$64,263	(\$118,342)	(\$69,859)	(\$16,228)	\$16,423	(\$41,013)	\$4,975	\$125,723	\$62,723
39	WITH WNC														
40	WNC REVENUES (REBATE)/SURCHARGE	L12*L42	\$0	\$0	(\$1,899)	\$13,001	\$21,452	\$2,263	\$15,172	(\$9,276)	(\$19,006)	(\$20,912)	(\$12,793)	(\$14,776)	(\$26,772)
41	ACTUAL REVENUES 1994 (WITH WNC)	L47*L50	\$620,306	\$552,257	\$560,062	\$782,884	\$656,446	\$672,236	\$514,161	\$382,962	\$382,841	\$365,959	\$460,538	\$531,928	\$6,482,380
42	ACTUAL REVENUES (WITH WNC) (OVER)/UNDER TARGET	L46-L51	\$38,471	\$76,047	\$76,914	(\$105,757)	\$42,810	(\$120,605)	(\$65,031)	(\$6,950)	\$35,429	(\$20,101)	\$17,768	\$140,499	\$89,495

Note 1: The approved residential gallonage rate for Marco Island was used for example purposes.

Note 2: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.

EXHIBIT 1
 PAGE 17 OF 20
 (L12-5)

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 920199-WS (1991 HISTORICAL) TARGET YEAR WITH 2-MONTH SPREAD BACK (1992 ACTUALS)															
Reverse Osmosis Treatment - Water															
(Rebates are negative; surcharges are positive.)															
Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	MONTH REVENUE (REBATE)/SURCHARGE CALCULATED		Jan-92	Feb-92	Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92	TOTAL 92
2															
3	CONSUMP PER BILL (OVER)/UNDER DOCKET NO. 920199-WS - TARGET														
4															
5	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)														
6	NO OF BILLS		9,229	5,580	5,630	5,648	5,671	5,681	5,679	5,693	5,681	5,702	5,800	5,613	71,407
7	CONSUMPTION		337,773.864	195,355.245	198,548.926	211,088.547	216,838.138	171,619.688	132,900.997	116,156.072	128,463.371	106,191.378	144,001.129	202,559.377	2,161,296.732
8	TARGET CONSUMP PER BILL (1991 - DKT 920199-WS)	L7/L6	36.599	35.010	35.266	37.374	38.201	30.209	23.402	20.403	22.613	18.624	25.714	36.088	30.267
9															
10	ACTUAL CONSUMPTION PER BILL (1992)														
11	NO OF BILLS		5,630	5,655	5,709	5,717	5,722	5,724	5,734	5,763	5,764	5,799	5,968	5,914	69,099
12	CONSUMPTION		211,416.515	204,088.028	201,426.699	207,098.409	193,065.740	213,692.969	151,247.537	151,515.838	159,237.728	122,078.549	197,109.156	226,858.185	2,238,653.151
13	ACTUAL CONSUMPTION PER BILL	L12/L11	37.552	36.090	35.282	36.225	33.744	37.333	26.377	26.291	27.626	21.051	33.028	38.326	32.398
14	ACTUAL CONSUM PER BILL (OVER)/UNDER TARGET	L8-L13	(0.953)	(1.080)	(0.016)	1.149	4.457	(7.123)	(2.975)	(5.888)	(5.013)	(2.428)	(7.313)	(2.238)	(2.130)
15															
16	REVENUE (OVER)/UNDER TARGET														
17															
18															
19	CURRENT MONTH:														
20	TOTAL CONSUMPTION (OVER)/UNDER TARGET	L15*L11	(5,383,112)	(6,107,038)	(91,740)	6,568,946	25,500,651	(40,774,278)	(17,059,420)	(33,931,334)	(28,897,494)	(14,078,688)	(43,645,096)	(13,236,458)	(147,213,336)
21	APPROVED GALLONAGE CHARGE	\$2.96 Note 1	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96
22	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21*L20	(\$15,875)	(\$18,077)	(\$272)	\$19,444	\$75,482	(\$120,892)	(\$50,496)	(\$100,437)	(\$85,537)	(\$41,673)	(\$129,189)	(\$39,180)	(\$435,751)
23															
24	TRUE UP CALCULATION														
25	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE	L32 (lag 4)	\$0	\$0	\$0	\$0	(\$7,938)	(\$13,007)	(\$6,640)	\$6,402	\$41,002	(\$40,136)	(\$45,739)	(\$74,161)	(\$140,216)
26	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE)/SURCHARGE	Note 2	\$0	\$0	\$0	\$0	(\$8,057)	(\$12,426)	(\$5,793)	\$8,548	\$46,867	(\$51,515)	(\$55,733)	(\$84,233)	(\$162,322)
27	TRUE-UP ADJUSTMENT - (REBATE)/SURCHARGE	L25 - L26	\$0	\$0	\$0	\$0	\$120	(\$581)	(\$847)	(\$2,146)	(\$5,865)	\$11,379	\$9,994	\$10,072	\$22,106
28															
29	REVENUES (OVER) / UNDER TARGET														
30	STARTING (OVER)/UNDER BALANCE	L33 (lag 1)	\$0	(\$7,938)	(\$13,007)	(\$6,640)	\$6,402	\$41,002	(\$40,136)	(\$45,739)	(\$74,161)	(\$82,792)	(\$56,543)	(\$87,869)	(\$87,869)
31	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE)/SURCHARGE	L22+L27	(\$15,875)	(\$18,077)	(\$272)	\$19,444	\$75,602	(\$121,273)	(\$51,343)	(\$102,563)	(\$91,422)	(\$30,294)	(\$119,195)	(\$29,108)	(\$29,108)
32	MONTHLY WNC (REBATE)/SURCHARGE REVENUES	(L30+L31)/2	(\$7,938)	(\$13,007)	(\$6,640)	\$6,402	\$41,002	(\$40,136)	(\$45,739)	(\$74,161)	(\$82,792)	(\$56,543)	(\$87,869)	(\$58,488)	(\$58,488)
33	ACCUMULATED WNC BALANCE (OVER)/UNDER TARGET	L30+L31-L32	(\$7,938)	(\$13,007)	(\$6,640)	\$6,402	\$41,002	(\$40,136)	(\$45,739)	(\$74,161)	(\$82,792)	(\$56,543)	(\$87,869)	(\$58,488)	(\$58,488)
34															
35	MONTH REVENUE (REBATE)/SURCHARGE BILLED		Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92	Jan-93	Feb-93	
36															
37	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
38	2 MTH PRIOR WNC REVENUES - (REBATE)/SURCHARGE	L32	(\$7,938)	(\$13,007)	(\$6,640)	\$6,402	\$41,002	(\$40,136)	(\$45,739)	(\$74,161)	(\$82,792)	(\$56,543)	(\$87,869)	(\$58,488)	(\$58,488)
39	TARGET CONSUMP PER BILL (L6 OF MONTH TO BILL)	L8	35.286	37.374	38.201	30.209	23.402	20.403	22.613	18.624	25.714	36.088	36.599	35.010	35.010
40	2 MTH PRIOR NO OF BILLS	L11	5,630	5,655	5,709	5,717	5,722	5,724	5,734	5,763	5,764	5,799	5,968	5,914	5,914
41	TARGET CONSUMPTION	L39*L40	198,549	211,350	218,090	172,707	133,907	116,789	129,662	107,327	148,218	209,272	218,424	207,049	207,049
42	WNC ADJUSTMENT - \$/MG (REBATE)/SURCHARGE	L38/L41	(\$0.04)	(\$0.06)	(\$0.03)	\$0.04	\$0.31	(\$0.34)	(\$0.35)	(\$0.69)	(\$0.56)	(\$0.27)	(\$0.40)	(\$0.28)	(\$0.28)
43															
44	COMPARISON OF REVENUES		Jan-92	Feb-92	Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92	TOTAL 92
45	WITHOUT WNC														
46	TARGET REVENUES	L8*L11*L21	\$609,918	\$586,024	\$595,951	\$632,455	\$647,016	\$511,839	\$397,197	\$348,050	\$385,807	\$319,674	\$454,254	\$631,728	\$6,119,913
47	ACTUAL REVENUES 1992 (WITHOUT WNC)	L12*L21	\$625,793	\$604,101	\$598,223	\$613,011	\$571,534	\$632,531	\$447,893	\$448,496	\$471,344	\$361,347	\$583,443	\$670,908	\$6,626,413
48	ACTUAL REVENUES (WITHOUT WNC) (OVER)/UNDER TARGET	L46-L47	(\$15,875)	(\$18,077)	(\$272)	\$19,444	\$75,482	(\$120,892)	(\$50,496)	(\$100,437)	(\$85,537)	(\$41,673)	(\$129,189)	(\$39,180)	(\$506,501)
49	WITH WNC														
50	WNC REVENUES (REBATE)/SURCHARGE	L12*L42	\$0	\$0	(\$8,057)	(\$12,426)	(\$5,793)	\$8,548	\$46,867	(\$51,515)	(\$55,733)	(\$84,233)	(\$110,361)	(\$81,198)	(\$333,901)
51	ACTUAL REVENUES 1992 (WITH WNC)	L47+L50	\$625,793	\$604,101	\$588,166	\$600,585	\$565,741	\$641,079	\$494,579	\$396,971	\$415,610	\$277,114	\$473,062	\$609,711	\$6,292,512
52	ACTUAL REVENUES (WITH WNC) (OVER)/UNDER TARGET	L46-L51	(\$15,875)	(\$18,077)	\$7,786	\$31,870	\$81,275	(\$129,240)	(\$97,393)	(\$48,921)	(\$29,803)	\$42,560	(\$18,808)	\$22,018	(\$172,599)

Note 1: The approved residential gallonage rate for Marco Island was used for example purposes.

Note 2: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.

Note: May not tie to other schedules due to rounding

Page 1 of 3

PAGE 18 OF 20
EXHIBIT (FL-5)

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 920199-WS (1991 HISTORICAL) TARGET YEAR WITH 2-MONTH SPREAD BACK (1993 ACTUALS)															
Reverse Osmosis Treatment - Water															
(Rebates are negative; surcharges are positive.)															
Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	MONTH REVENUE (REBATE)/SURCHARGE CALCULATED		Jan-93	Feb-93	Mar-93	Apr-93	May-93	Jun-93	Jul-93	Aug-93	Sep-93	Oct-93	Nov-93	Dec-93	TOTAL 93
2	CONSUMP PER BILL (OVER)/UNDER DOCKET NO. 920199-WS - TARGET														
3	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)														
4	NO OF BILLS		9,229	5,580	5,630	5,848	5,071	5,881	5,879	5,893	5,661	5,702	5,800	5,813	71,407
5	CONSUMPTION		337,773.864	195,355.245	198,548.926	211,088.547	216,838.138	171,619.888	132,900.997	116,156.072	128,463.371	108,181.378	144,001.129	202,559.377	2,161,296.732
6	TARGET CONSUMP PER BILL (1991 - DKT 920199-WS)	L7/L8	36.599	35.010	35.266	37.374	36.201	30.209	23.402	20.403	22.613	18.624	25.714	36.088	30.267
7	ACTUAL CONSUMPTION PER BILL (1993)														
8	NO OF BILLS		5,847	5,933	5,869	5,898	5,930	5,946	5,977	6,046	5,980	5,992	6,246	6,100	71,764
9	CONSUMPTION		222,358.607	198,672.939	210,510.648	205,865.614	214,582.892	205,790.031	183,136.862	157,298.544	183,912.532	140,462.819	145,978.665	187,217.284	2,215,787.437
10	ACTUAL CONSUMPTION PER BILL	L12/L11	38.030	33.486	35.868	34.904	36.186	34.610	27.294	26.017	27.410	23.442	23.372	30.691	30.876
11	ACTUAL CONSUM PER BILL (OVER)/UNDER TARGET	L8-L13	(1.430)	1.524	(0.602)	2.470	2.015	(4.400)	(3.892)	(5.614)	(4.797)	(4.818)	2.343	5.396	(0.609)
12	REVENUE (OVER)/UNDER TARGET														
13	CURRENT MONTH:														
14	TOTAL CONSUMPTION (OVER)/UNDER TARGET	L15*L11	(8,383.181)	9,040.801	(3,533.091)	14,568.442	11,949.317	(26,184.848)	(23,262.014)	(33,940.102)	(26,687.931)	(26,870.617)	14,834.023	32,916.726	(43,685.281)
15	APPROVED GALLONAGE CHARGE	\$2.96 Note 1	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96
16	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21*L20	(\$24,755)	\$26,781	(\$10,458)	\$43,117	\$35,370	(\$77,448)	(\$68,856)	(\$100,463)	(\$84,916)	(\$85,457)	\$43,317	\$97,434	(\$129,308)
17	TRUE UP CALCULATION														
18	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE	L32 (lag 4)	(\$82,792)	(\$56,543)	(\$87,869)	(\$58,488)	(\$27,827)	\$1,795	(\$3,795)	\$18,231	\$26,570	(\$25,571)	(\$46,965)	(\$74,888)	(\$418,142)
19	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE)/SURCHARGE	Note 2	(\$110,381)	(\$61,198)	(\$88,943)	(\$55,628)	(\$27,366)	\$2,059	(\$4,292)	\$20,579	\$30,996	(\$33,033)	(\$57,369)	(\$94,110)	(\$478,886)
20	TRUE-UP ADJUSTMENT - (REBATE)/SURCHARGE	L25 - L26	\$27,589	\$4,655	\$1,074	(\$2,860)	(\$461)	(\$264)	\$497	(\$2,348)	(\$4,426)	\$7,462	\$10,404	\$19,222	\$60,544
21	REVENUES (OVER) / UNDER TARGET														
22	STARTING (OVER)/UNDER BALANCE	L33 (lag 1)	(\$58,488)	(\$27,827)	\$1,795	(\$3,795)	\$18,231	\$26,570	(\$25,571)	(\$46,965)	(\$74,888)	(\$82,115)	(\$80,055)	(\$13,167)	
23	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE)/SURCHARGE	L22+L27	\$2,834	\$31,418	(\$9,384)	\$40,257	\$34,909	(\$77,712)	(\$68,359)	(\$102,811)	(\$89,342)	(\$77,995)	\$53,721	\$116,656	
24	MONTHLY WNC (REBATE)/SURCHARGE REVENUES	(L30+L31)/2	(\$27,827)	\$1,795	(\$3,795)	\$18,231	\$26,570	(\$25,571)	(\$46,965)	(\$74,888)	(\$82,115)	(\$80,055)	(\$13,167)	\$51,745	
25	ACCUMULATED WNC BALANCE (OVER)/UNDER TARGET	L30+L31-L32	(\$27,827)	\$1,795	(\$3,795)	\$18,231	\$26,570	(\$25,571)	(\$46,965)	(\$74,888)	(\$82,115)	(\$80,055)	(\$13,167)	\$51,745	
26	MONTH REVENUE (REBATE)/SURCHARGE BILLED		Mar-93	Apr-93	May-93	Jun-93	Jul-93	Aug-93	Sep-93	Oct-93	Nov-93	Dec-93	Jan-94	Feb-94	
27	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
28	2 MTH PRIOR WNC REVENUES - (REBATE)/SURCHARGE	L32	(\$27,827)	\$1,795	(\$3,795)	\$18,231	\$26,570	(\$25,571)	(\$46,965)	(\$74,888)	(\$82,115)	(\$80,055)	(\$13,167)	\$51,745	
29	TARGET CONSUMP PER BILL (L8 OF MONTH TO BILL)	L8	35.266	37.374	38.201	30.209	23.402	20.403	22.613	18.624	25.714	36.088	36.599	35.010	
30	2 MTH PRIOR NO OF BILLS	L11	5,847	5,933	5,869	5,898	5,930	5,946	5,977	6,046	5,980	5,992	6,246	6,100	
31	TARGET CONSUMPTION	L39*L40	206,202	221,740	224,202	178,175	138,775	121,318	135,157	112,598	153,773	216,237	228,598	213,560	
32	WNC ADJUSTMENT - \$/MG (REBATE)/SURCHARGE	L38/L41	(\$0.13)	\$0.01	(\$0.02)	\$0.10	\$0.19	(\$0.21)	(\$0.35)	(\$0.67)	(\$0.53)	(\$0.37)	(\$0.06)	\$0.24	
33	COMPARISON OF REVENUES														
34	WITHOUT WNC		Jan-93	Feb-93	Mar-93	Apr-93	May-93	Jun-93	Jul-93	Aug-93	Sep-93	Oct-93	Nov-93	Dec-93	TOTAL 93
35	TARGET REVENUES	L8*L11*L21	\$633,426	\$614,833	\$612,854	\$652,479	\$670,535	\$531,891	\$414,030	\$365,141	\$400,265	\$330,313	\$475,414	\$651,597	\$6,352,376
36	ACTUAL REVENUES 1993 (WITHOUT WNC)	L12*L21	\$658,181	\$588,072	\$623,112	\$609,362	\$635,165	\$609,138	\$482,885	\$465,604	\$485,181	\$415,770	\$432,097	\$554,163	\$6,558,731
37	ACTUAL REVENUES (WITHOUT WNC) (OVER)/UNDER TARGET	L46-L47	(\$24,755)	\$26,781	(\$10,458)	\$43,117	\$35,370	(\$77,448)	(\$68,856)	(\$100,463)	(\$84,916)	(\$85,457)	\$43,317	\$97,434	(\$206,355)
38	WITH WNC														
39	WNC REVENUES (REBATE)/SURCHARGE	L12*L42	\$0	\$0	(\$27,366)	\$2,059	(\$4,292)	\$20,579	\$30,996	(\$33,033)	(\$57,369)	(\$94,110)	(\$77,369)	(\$69,270)	(\$309,176)
40	ACTUAL REVENUES 1993 (WITH WNC)	L47+L50	\$658,181	\$588,072	\$595,745	\$611,421	\$630,874	\$629,717	\$513,881	\$432,571	\$427,812	\$321,660	\$354,728	\$484,893	\$6,249,555
41	ACTUAL REVENUES (WITH WNC) (OVER)/UNDER TARGET	L46-L51	(\$24,755)	\$26,781	\$16,908	\$41,058	\$39,662	(\$98,027)	(\$99,852)	(\$67,430)	(\$27,547)	\$8,653	\$120,065	\$166,704	\$102,821

Note 1: The approved residential gallonage rate for Marco Island was used for example purposes.
 Note 2: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 920199-WS (1991 HISTORICAL) TARGET YEAR WITH 2-MONTH SPREAD BACK (1994 ACTUALS)															
Reverse Osmosis Treatment - Water															
(Rebates are negative; surcharges are positive.)															
Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Jan-94	Feb-94	Mar-94	Apr-94	May-94	Jun-94	Jul-94	Aug-94	Sep-94	Oct-94	Nov-94	Dec-94	TOTAL 94		
1	MONTH REVENUE (REBATE)/SURCHARGE CALCULATED														
2	CONSUMP PER BILL (OVER)/UNDER DOCKET NO. 920199-WS - TARGET														
3	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)														
4	NO OF BILLS	9,229	5,580	5,630	5,648	5,671	5,681	5,879	5,693	5,681	5,702	5,800	5,613	71,407	
5	CONSUMPTION	337,773.864	195,355.245	198,548.926	211,088.547	216,638.138	171,619.688	132,900.997	116,156.072	128,463.371	106,191.378	144,001.129	202,559.377	2,161,296.732	
6	TARGET CONSUMP PER BILL (1991 - DKT 920199-WS)	L7/L6	36.599	35.010	35.266	37.374	38.201	30.209	23.402	20.403	22.613	18.624	25.714	30.287	
7	ACTUAL CONSUMPTION PER BILL (1994)														
8	NO OF BILLS	6,081	6,063	6,102	6,119	6,184	6,169	6,195	6,226	6,249	6,274	6,284	6,295	74,241	
9	CONSUMPTION	209,562.803	186,573.456	189,851.420	260,027.909	214,524.849	226,342.142	168,577.507	132,512.784	135,759.088	130,699.746	159,909.013	184,697.122	2,199,037.839	
10	ACTUAL CONSUMPTION PER BILL	L12/L11	34.462	30.772	31.113	42.495	34.690	36.690	27.212	21.284	21.725	20.832	25.447	29.620	
11	ACTUAL CONSUM PER BILL (OVER)/UNDER TARGET	L8-L13	2.137	4.237	4.153	(5.121)	3.511	(6.481)	(3.810)	(0.880)	0.888	(2.208)	0.267	6.747	
12	REVENUE (OVER)/UNDER TARGET														
13	CURRENT MONTH:														
14	TOTAL CONSUMPTION (OVER)/UNDER TARGET	L15*L11	12,996.832	25,891.571	25,343.171	(31,336.192)	21,710.426	(39,980.259)	(23,600.964)	(5,481.745)	5,548.359	(13,855.706)	1,680.825	42,473.959	
15	APPROVED GALLONAGE CHARGE	\$2.96 Note 1	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	
16	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21*L20	\$38,471	\$78,047	\$75,016	(\$92,755)	\$64,263	(\$118,342)	(\$69,859)	(\$16,228)	\$16,423	(\$41,013)	\$4,975	\$125,723	
17	TRUE UP CALCULATION														
18	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE	L32 (lag 4)	(\$82,792)	(\$56,543)	(\$87,809)	(\$58,488)	\$58,902	\$69,802	\$70,387	(\$14,308)	\$28,799	(\$50,175)	(\$57,002)	(\$34,714)	
19	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE)/SURCHARGE	Note 2	(\$110,381)	(\$81,198)	(\$83,825)	(\$52,241)	\$51,260	\$80,809	\$84,357	(\$18,107)	\$33,716	(\$53,005)	(\$55,661)	(\$39,210)	
20	TRUE-UP ADJUSTMENT - (REBATE)/SURCHARGE	L25 - L26	\$27,589	\$4,855	(\$4,044)	(\$6,247)	\$7,842	(\$10,807)	\$6,030	\$3,799	(\$4,917)	\$2,830	(\$1,341)	\$4,496	
21	REVENUES (OVER) / UNDER TARGET														
22	STARTING (OVER)/UNDER BALANCE	L33 (lag 1)	\$51,745	\$58,902	\$69,802	\$70,387	(\$14,308)	\$28,799	(\$50,175)	(\$57,002)	(\$34,714)	(\$11,604)	(\$24,893)	(\$10,630)	
23	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE)/SURCHARGE	L22+L27	\$66,060	\$80,702	\$70,972	(\$99,002)	\$71,905	(\$129,149)	(\$63,829)	(\$12,427)	\$11,506	(\$38,183)	\$3,634	\$130,219	
24	MONTHLY WNC (REBATE)/SURCHARGE REVENUES	(L30+L31)/2	\$58,902	\$69,802	\$70,387	(\$14,308)	\$28,799	(\$50,175)	(\$57,002)	(\$34,714)	(\$11,604)	(\$24,893)	(\$10,630)	\$59,795	
25	ACCUMULATED WNC BALANCE (OVER)/UNDER TARGET	L30+L31-L32	\$58,902	\$69,802	\$70,387	(\$14,308)	\$28,799	(\$50,175)	(\$57,002)	(\$34,714)	(\$11,604)	(\$24,893)	(\$10,630)	\$59,795	
26	MONTH REVENUE (REBATE)/SURCHARGE BILLED														
27		Mar-94	Apr-94	May-94	Jun-94	Jul-94	Aug-94	Sep-94	Oct-94	Nov-94	Dec-94	Jan-95	Feb-95		
28	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
29	2 MTH PRIOR WNC REVENUES - (REBATE)/SURCHARGE	L32	\$58,902	\$69,802	\$70,387	(\$14,308)	\$28,799	(\$50,175)	(\$57,002)	(\$34,714)	(\$11,604)	(\$24,893)	(\$10,630)	\$59,795	
30	TARGET CONSUMP PER BILL (L8 OF MONTH TO BILL)	L8	35.266	37.374	38.201	30.209	23.402	20.403	22.613	18.624	25.714	36.088	36.599	35.010	
31	2 MTH PRIOR NO OF BILLS	L11	6,081	6,063	6,102	6,119	6,184	6,169	6,195	6,226	6,249	6,274	6,284	6,295	
32	TARGET CONSUMPTION	L39*L40	214,454	228,599	233,103	184,851	144,719	125,868	140,088	115,950	160,890	228,413	228,989	220,387	
33	WNC ADJUSTMENT - \$/MG (REBATE)/SURCHARGE	L38/L41	\$0.27	\$0.31	\$0.30	(\$0.08)	\$0.20	(\$0.40)	(\$0.41)	(\$0.30)	(\$0.07)	(\$0.11)	(\$0.05)	\$0.27	
34	COMPARISON OF REVENUES														
35	WITHOUT WNC														
36	TARGET REVENUES	L8*L11*L21	\$658,777	\$628,304	\$636,976	\$676,927	\$699,256	\$551,631	\$429,131	\$376,012	\$418,270	\$345,858	\$478,306	\$672,426	
37	ACTUAL REVENUES 1994 (WITHOUT WNC)	L12*L21	\$620,306	\$552,257	\$561,960	\$769,683	\$634,994	\$669,973	\$498,989	\$392,238	\$401,847	\$386,871	\$473,331	\$546,703	
38	ACTUAL REVENUES (WITHOUT WNC) (OVER)/UNDER TARGET	L46-L47	\$38,471	\$76,047	\$75,016	(\$92,755)	\$64,263	(\$118,342)	(\$69,859)	(\$16,228)	\$16,423	(\$41,013)	\$4,975	\$125,723	
39	WITH WNC														
40	WNC REVENUES (REBATE)/SURCHARGE	L12*L42	\$0	\$0	\$51,260	\$80,809	\$64,357	(\$18,107)	\$33,716	(\$53,005)	(\$55,661)	(\$39,210)	(\$11,194)	(\$20,317)	
41	ACTUAL REVENUES 1994 (WITH WNC)	L47*L50	\$620,306	\$552,257	\$613,220	\$850,291	\$699,351	\$651,865	\$532,705	\$339,233	\$346,186	\$347,661	\$462,137	\$526,387	
42	ACTUAL REVENUES (WITH WNC) (OVER)/UNDER TARGET	L46-L51	\$38,471	\$76,047	\$23,756	(\$173,364)	(\$95)	(\$100,234)	(\$103,574)	\$36,779	\$72,094	(\$1,803)	\$16,169	\$146,040	

Note 1: The approved residential gallonage rate for Marco Island was used for example purposes.

Note 2: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.

Note: May not tie to other schedules due to rounding